

State of Utah

*Welcoming
the World...*

Comprehensive Annual Financial Report

For the
Fiscal Year Ended
June 30, 2001

SALT LAKE 2002
light the fire within



STATE OF UTAH
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2001

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Olene S. Walker Lt. Governor
Auston G. Johnson, CPA State Auditor
Edward T. Alter, CPA State Treasurer
Mark L. Shurtleff Attorney General
L. Alma "Al" Mansell President of the Senate
Martin R. Stephens Speaker of the House
Richard C. Howe Chief Justice, Supreme Court

OTHER STATE OFFICIALS

Raylene G. Ireland Executive Director, Dept. of Administrative Services
Kim S. Thorne, CPA Director, Division of Finance
Lynne N. Ward, CPA Director, Office of Planning and Budget
John E. Massey Legislative Fiscal Analyst
Wayne L. Welsh, CPA Legislative Auditor General
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ACKNOWLEDGMENTS

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Special appreciation is given to all of the budget and accounting officers throughout the State whose extra time and effort made this report possible.



STATE OF UTAH
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2001

Table of Contents

INTRODUCTORY SECTION

	Page
Title Page – Acknowledgments	i
Table of Contents	ii
Director of Finance – Letter of Transmittal	v
Certificate of Achievement for Excellence in Financial Reporting	xiv
Financial Highlights	1
State Organization Chart	6

FINANCIAL SECTION

Independent State Auditor’s Report	8
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General Purpose Financial Statements

Combined Balance Sheet – All Fund Types, Account Groups, and Discretely Presented Component Units.....	12
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances – All Governmental Fund Types and Expendable Trust Funds	14
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual (Budgetary Basis) – General Fund, Special Revenue Funds, and Debt Service Fund	16
Combined Statement of Revenues, Expenses, and Changes in Retained Earnings/Fund Balances – All Proprietary Fund Types, Nonexpendable Trust Fund, and Discretely Presented Component Units	18
Combined Statement of Cash Flows – All Proprietary Fund Types, Nonexpendable Trust Fund, and Discretely Presented Component Units	20
Statement of Changes in Net Assets – Defined Benefit Pension Plans, Other Pension Trust Funds, and Investment Trust Fund	24
Combined Statement of Changes in Fund Balances – Component Units – College and University Funds.....	26
Combined Statement of Current Funds Revenues, Expenditures, and Other Changes – Component Units – College and University Funds	27
Notes to the Combined Financial Statements	29

COMBINING, INDIVIDUAL FUND, AND ACCOUNT GROUP FINANCIAL STATEMENTS AND SCHEDULES

General Fund:

Comparative Balance Sheet.....	84
Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance.....	85
Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual	86
Schedule of Expenditures – Detail – Budget and Actual.....	88
Schedule of Expenditures by Type	104

Special Revenue Funds:

Combining Balance Sheet	106
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	108
Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Uniform School Fund	111
Schedule of Expenditures – Detail – Budget and Actual – Uniform School Fund	112
Schedule of Expenditures by Type – Uniform School Fund	114
Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Transportation Fund.....	115
Schedule of Expenditures – Detail – Budget and Actual – Transportation Fund	116
Schedule of Expenditures by Type – Transportation Fund.....	118

Special Revenue Funds (continued):

Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Centennial Highway Fund.....	119
Schedule of Expenditures – Detail – Budget and Actual – Centennial Highway Fund	120
Schedule of Expenditures by Type – Centennial Highway Fund.....	122
Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Sports Authority Fund.....	123
Schedule of Expenditures – Detail – Budget and Actual – Sports Authority Fund	124
Schedule of Expenditures by Type – Sports Authority Fund.....	126
Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – State Capitol Fund.....	127
Schedule of Expenditures – Detail – Budget and Actual – State Capitol Fund	128
Schedule of Expenditures by Type – State Capitol Fund.....	130
Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Consumer Education Fund.....	131
Schedule of Expenditures – Detail – Budget and Actual – Consumer Education Fund.....	132
Schedule of Expenditures by Type – Consumer Education Fund	134
Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Rural Development Fund	135
Schedule of Expenditures – Detail – Budget and Actual – Rural Development Fund.....	136
Schedule of Expenditures by Type – Rural Development Fund	138
Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Tobacco Endowment Fund.....	139

Capital Projects Funds:

Combining Balance Sheet.....	142
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	143

Debt Service Funds:

Combining Balance Sheet.....	146
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	147
Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – General Government	148
Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – State Building Ownership Authority.....	149

Enterprise Funds:

Combining Balance Sheet.....	152
Combining Statement of Revenues, Expenses, and Changes in Retained Earnings.....	154
Combining Statement of Cash Flows.....	156

Internal Service Funds:

Combining Balance Sheet.....	162
Combining Statement of Revenues, Expenses, and Changes in Retained Earnings.....	164
Combining Statement of Cash Flows.....	166

Trust and Agency Funds:

Combining Balance Sheet.....	172
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Trust and Agency Funds (continued):

Combining Statement of Plan Net Assets – Defined Benefit Pension Plans and Other Pension Trust Funds	174
Combining Balance Sheet – Expendable Trust Funds	176
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Expendable Trust Funds	177
Combining Statement of Changes in Assets and Liabilities – All Agency Funds	178

General Fixed Assets Account Group:

Schedule of General Fixed Assets by Function and Activity	182
Schedule of Changes in General Fixed Assets by Function and Activity	183

Component Units:

Combining Balance Sheet – College and University Funds	186
Combining Statement of Changes in Fund Balances – College and University Funds	188
Combining Statement of Current Funds Revenues, Expenditures, and Other Changes – Unrestricted – College and University Funds	190
Combining Statement of Current Funds Revenues, Expenditures, and Other Changes – Restricted – College and University Funds	192
Combining Balance Sheet – Proprietary Funds	194
Combining Statement of Revenues, Expenses, and Changes in Retained Earnings – Proprietary Funds	196
Combining Statement of Cash Flows – Proprietary Funds	198

STATISTICAL SECTION

General Governmental Expenditures and Other Uses by Function – For the Last Ten Fiscal Years	204
General Governmental Revenues and Other Financing Sources by Source – For the Last Ten Fiscal Years	205
General Obligation Bonds	206
Ratio of Net General Bonded Debt to Fair Market Value and Net Bonded Debt Per Capita – For the Last Ten Fiscal Years	206
Calculation of Legal Debt Limits – For the Last Ten Fiscal Years	207
Statutory Debt Limit	207
General Obligation Bonded Debt Per Capita – For the Last Ten Fiscal Years	207
Ratio of Debt Service Expenditures to General and to All Governmental Fund Type Expenditures – For the Last Ten Fiscal Years	208
Enterprise Funds Revenue Bond Coverage – For the Last Ten Fiscal Years	208
Revenue Bonds	209
Population	214
Taxable Retail Sales and Personal Income	214
Personal Income by Sector – For the Last Five Calendar Years	215
Composition of Labor Force – Average Annual – For the Last Five Calendar Years	216
Average Annual Unemployment Rate – For the Last Five Calendar Years	216
Gross Taxable Retail Sales and Use Tax Purchases – For the Last Five Calendar Years	217
Bank Deposits – For the Last Ten Fiscal Years	217
Largest Employers	218
Graph of Revenues and Expenditures – All Governmental Fund Types – For the Last Five Fiscal Years	219
Graph of Expenditures – Historical and Constant Dollars – All Governmental Fund Types – For the Last Five Fiscal Years	220
Graph of Per Capita Expenditures – Historical and Constant Dollars – All Governmental Fund Types – For the Last Five Fiscal Years	221

STATE OF UTAH

GENERAL FUND

The General Fund

is maintained to account for all the governmental financial resources and transactions not accounted for in another fund.

STATE OF UTAH

COMPARATIVE BALANCE SHEET GENERAL FUND

June 30, 2001 and 2000

(Expressed in Thousands)

	June 30, 2001	June 30, 2000
Assets		
Cash and Cash Equivalents	\$ 170,431	\$ 187,595
Investments	240,415	202,772
Receivables:		
Accounts, Net	403,160	245,512
Notes/Mortgages	216,644	191,706
Accrued Interest	1,907	1,758
Designated Accrued Taxes, Net	200,671	179,191
Due From Other Funds	39,889	31,669
Advances to Other Funds	24,322	28,630
Inventories	582	702
Total Assets	\$ 1,298,021	\$ 1,069,535
Liabilities and Fund Balance		
Liabilities:		
Vouchers Payable	\$ 167,653	\$ 142,782
Accrued Liabilities	54,892	52,183
Due to Other Funds	9,343	10,611
Due to Component Units	359	75
Deferred Revenue	157,992	26,607
Leave/Postemployment Benefits	199,715	190,318
Total Liabilities	589,954	422,576
Fund Balance:		
Reserved:		
Reserved for Nonlapsing Appropriations	87,526	64,853
Reserved for Loan Programs	290,329	260,931
Reserved by Statute for Other Programs	106,785	108,947
Reserved for Advances to Other Funds	24,322	28,630
Total Reserved	508,962	463,361
Unreserved Designated:		
Designated for Future Appropriations	67,161	48,498
Designated Budget/Revenue Deficit Account	120,330	109,724
Total Unreserved Designated	187,491	158,222
Unreserved Undesignated	11,614	25,376
Total Fund Balance	708,067	646,959
Total Liabilities and Fund Balance	\$ 1,298,021	\$ 1,069,535

STATE OF UTAH

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE GENERAL FUND

For the Fiscal Years Ended June 30, 2001 and 2000

(Expressed in Thousands)

	<u>June 30, 2001</u>	<u>June 30, 2000</u>
Revenues:		
Unrestricted:		
Sales Tax	\$ 1,430,929	\$ 1,369,151
Licenses, Permits, and Fees	16,963	16,738
Investment Income	26,636	19,075
Miscellaneous Taxes and Other	194,389	211,809
Total Unrestricted	<u>1,668,917</u>	<u>1,616,773</u>
Restricted:		
Restricted Sales Tax	10,117	9,798
Federal Contracts and Grants	1,214,201	1,127,858
Departmental Collections	181,748	164,790
Federal Mineral Lease	49,566	34,957
Investment Income	18,832	16,525
Restricted Taxes	(139)	4,504
Miscellaneous	74,325	85,202
Total Restricted	<u>1,548,650</u>	<u>1,443,634</u>
Total Revenues	<u>3,217,567</u>	<u>3,060,407</u>
Expenditures:		
Current:		
General Government	254,001	245,940
Human Services	333,327	340,466
Corrections	183,395	175,198
Health and Environmental Quality	1,097,147	985,888
Higher Education	36,118	31,280
Natural Resources	104,859	97,586
Business, Labor, and Agriculture	49,417	46,233
Community and Economic Development	82,381	73,881
Employment and Family Services	286,304	285,517
Public Safety	120,454	107,554
Leave/Postemployment Benefits	7,083	12,828
Total Expenditures	<u>2,554,486</u>	<u>2,402,371</u>
Excess Revenues Over (Under) Expenditures	<u>663,081</u>	<u>658,036</u>
Other Financing Sources (Uses):		
Proceeds of Revenue Bonds/Contracts	1,602	—
Operating Transfers In	268,793	248,069
Operating Transfers Out	(312,737)	(265,429)
Operating Transfers From Component Units	526	—
Operating Transfers To Component Units	(537,279)	(503,641)
Total Other Financing Sources (Uses)	<u>(579,095)</u>	<u>(521,001)</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	83,986	137,035
Beginning Fund Balance	646,959	525,268
Residual Equity Transfers	(22,878)	(15,344)
Ending Fund Balance	<u>\$ 708,067</u>	<u>\$ 646,959</u>

STATE OF UTAH

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET AND ACTUAL GENERAL FUND

For the Fiscal Years Ended June 30, 2001 and 2000

(Expressed in Thousands)

	June 30, 2001			June 30, 2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Unrestricted Revenues:						
Sales Tax	\$ 1,400,000	\$ 1,431,427	\$ 31,427	\$ 1,359,871	\$ 1,369,637	\$ 9,766
Licenses, Permits, and Fees:						
Insurance Fees	6,419	6,858	439	5,470	6,621	1,151
Court Fees	3,384	2,809	(575)	3,041	2,799	(242)
Other Licenses, Permits, and Fees	6,241	7,313	1,072	5,974	7,339	1,365
Investment Income	15,000	27,513	12,513	16,000	19,534	3,534
Miscellaneous Taxes and Other:						
Beer Tax	10,000	10,320	320	10,000	10,023	23
Cigarette and Tobacco Tax	50,000	47,589	(2,411)	51,000	48,004	(2,996)
Inheritance Tax	9,000	30,017	21,017	11,000	64,559	53,559
Insurance Premium Tax	52,000	45,997	(6,003)	49,000	52,180	3,180
Oil, Gas, and Mining Severance Tax	19,500	45,561	26,061	16,500	23,178	6,678
Taxpayer Rebates	(4,200)	(5,412)	(1,212)	(4,000)	(4,373)	(373)
Court Collections	6,514	6,436	(78)	6,131	6,515	384
Miscellaneous Other	8,493	13,881	5,388	9,147	11,723	2,576
Total Unrestricted Revenues	<u>1,582,351</u>	<u>1,670,309</u>	<u>87,958</u>	<u>1,539,134</u>	<u>1,617,739</u>	<u>78,605</u>
Restricted Revenues:						
Restricted Sales Tax	10,117	10,117	0	9,798	9,798	0
Federal Contracts and Grants	1,219,218	1,219,218	0	1,133,188	1,133,188	0
Departmental Collections	188,694	199,768	11,074	173,266	183,551	10,285
Higher Education Dedicated Credits	192,929	192,929	0	170,253	170,253	0
Federal Mineral Lease	31,400	49,566	18,166	33,000	34,957	1,957
Investment Income	19,402	18,832	(570)	11,909	16,525	4,616
Restricted Taxes	(139)	(139)	0	4,504	4,504	0
Miscellaneous	303,176	301,010	(2,166)	298,090	301,814	3,724
Total Restricted Revenues	<u>1,964,797</u>	<u>1,991,301</u>	<u>26,504</u>	<u>1,834,008</u>	<u>1,854,590</u>	<u>20,582</u>
Total Revenues	<u>3,547,148</u>	<u>3,661,610</u>	<u>114,462</u>	<u>3,373,142</u>	<u>3,472,329</u>	<u>99,187</u>
Intrafund Eliminations		<u>(444,043)</u>			<u>(411,922)</u>	
Total Revenues GAAP Basis		<u>3,217,567</u>			<u>3,060,407</u>	

Continues

	June 30, 2001			June 30, 2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Expenditures:						
Current:						
General Government	\$ 285,549	\$ 259,165	\$ 26,384	\$ 275,829	\$ 255,578	\$ 20,251
Human Services	527,415	518,143	9,272	512,756	512,662	94
Corrections	186,201	183,890	2,311	180,038	175,803	4,235
Health and Environmental Quality	1,147,605	1,136,591	11,014	1,033,232	1,025,242	7,990
Higher Education	770,140	770,140	0	709,375	708,496	879
Natural Resources	140,845	109,009	31,836	118,963	100,654	18,309
Business, Labor, and Agriculture	59,928	50,112	9,816	57,249	46,738	10,511
Community and Economic Development	99,975	85,060	14,915	88,202	76,135	12,067
Employment and Family Services	292,839	291,793	1,046	291,924	291,806	118
Public Safety	128,479	121,147	7,332	113,946	108,435	5,511
Leave/Postemployment Benefits	7,083	7,083	0	12,828	12,828	0
Total Expenditures	3,646,059	3,532,133	113,926	3,394,342	3,314,377	79,965
Higher Education and Trust Appropriated Expenditures Included as Transfers	(533,604)	(533,604)		(500,084)	(500,084)	
Intrafund Eliminations		(444,043)			(411,922)	
Total Expenditures GAAP Basis		2,554,486			2,402,371	
Excess Revenues Over Expenditures	434,693	663,081	228,388	478,884	658,036	179,152
Other Financing Sources (Uses):						
Proceeds of Revenue Bonds/Contracts	1,602	1,602	0	—	—	0
Operating Transfers In	268,793	268,793	0	248,069	248,069	0
Operating Transfers Out	(312,737)	(312,737)	0	(265,429)	(265,429)	0
Operating Transfers From Component Units	526	526	0	—	—	0
Operating Transfers To Component Units	(537,279)	(537,279)	0	(503,641)	(503,641)	0
Total Other Financing Sources (Uses)	(579,095)	(579,095)	0	(521,001)	(521,001)	0
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	(144,402)	83,986	228,388	(42,117)	137,035	179,152
Beginning Fund Balance	646,959	646,959	0	525,268	525,268	0
Residual Equity Transfers	(22,878)	(22,878)	0	(15,344)	(15,344)	0
Ending Fund Balance	\$ 479,679	\$ 708,067	\$ 228,388	\$ 467,807	\$ 646,959	\$ 179,152

STATE OF UTAH

SCHEDULE OF EXPENDITURES — DETAIL BUDGET AND ACTUAL GENERAL FUND

For the Fiscal Year Ended June 30, 2001

(Expressed in Thousands)

Line Item #	Appropriation Line Item Description	Source of Funding			Budget as Appropriated and Amended
		State Funds	Federal Funds	Restricted and Other Funds	
GENERAL GOVERNMENT					
Legislature					
1	Senate	\$ 2,432	\$ —	\$ —	\$ 2,432
9	Conference of State Legislatures	92	—	—	92
8	Council of State Governments	191	—	—	191
4	House	3,065	—	—	3,065
2	Printing	777	—	291	1,068
3	Research and General Counsel	4,918	—	—	4,918
5	Tax Review Commission	55	—	—	55
10	Constitutional Revision Commission	60	—	—	60
6	Fiscal Analyst	2,634	—	—	2,634
7	Auditor General	2,203	—	—	2,203
	Total Legislature	\$ 16,427	\$ 0	\$ 291	\$ 16,718
State Courts					
37	Judicial Council	\$ 75,296	\$ 1	\$ 3,400	\$ 78,697
39	Grand Jury Prosecution	1	—	—	1
38	Contracts and Leases	17,046	—	187	17,233
41	Juror and Witness Fees	1,260	—	8	1,268
42	Guardian Ad Litem	3,021	—	18	3,039
	Total State Courts	\$ 96,624	\$ 1	\$ 3,613	\$ 100,238
Elected Officials					
18	State Treasurer	\$ 2,117	\$ —	\$ 149	\$ 2,266
11	GOV – Administrative Office	4,677	—	496	5,173
15	GOV – Planning and Budget	12,201	230	1,078	13,509
12	GOV – Elections	1,039	—	6	1,045
16	GOV – Criminal and Juvenile Justice	2,705	11,865	65	14,635
13	GOV – Women and Families	109	—	—	109
14	GOV – Emergency and Contingency Fund	102	—	—	102
20	Attorney General	11,830	971	10,643	23,444
24	AG – Antitrust Prosecutions	—	—	160	160
19	AG – Administration	3,158	—	1,752	4,910
21	AG – Child Welfare	1,330	—	—	1,330
25	AG – Prosecution Council	442	—	49	491
26	AG – Domestic Violence	76	—	—	76
22	AG – Financial Crime	235	—	—	235
23	AG – Children's Justice Centers	1,953	113	—	2,066
17	State Auditor	2,980	—	705	3,685
	Total Elected Officials	\$ 44,954	\$ 13,179	\$ 15,103	\$ 73,236

<u>Actual Expenditures</u>	<u>Lapse to Unrestricted</u>	<u>Lapse to Restricted and Other</u>	<u>Nonlapse or (Deficit) Carry Forward</u>	<u>Line Item #</u>
\$ 1,657	\$ —	\$ —	\$ 775	1
92	—	—	—	9
75	—	—	116	8
2,730	—	—	335	4
746	—	—	322	2
4,434	—	—	484	3
51	—	—	4	5
52	—	—	8	10
1,874	—	—	760	6
1,753	—	—	450	7
<u>\$ 13,464</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,254</u>	
\$ 76,807	\$ —	\$ 444	\$ 1,446	37
1	—	—	—	39
16,993	—	—	240	38
1,784	—	—	(516)	41
3,037	—	—	2	42
<u>\$ 98,622</u>	<u>\$ 0</u>	<u>\$ 444</u>	<u>\$ 1,172</u>	
\$ 1,791	\$ —	\$ —	\$ 475	18
3,757	—	—	1,416	11
5,720	—	—	7,789	15
936	—	—	109	12
14,298	—	—	337	16
100	—	—	9	13
—	—	—	102	14
23,937	—	—	(493)	20
160	—	—	—	24
4,064	—	—	846	19
1,330	—	—	—	21
490	—	—	1	25
69	—	—	7	26
234	—	—	1	22
1,999	—	—	67	23
3,605	—	—	80	17
<u>\$ 62,490</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 10,746</u>	

Continues

STATE OF UTAH

SCHEDULE OF EXPENDITURES — DETAIL BUDGET AND ACTUAL GENERAL FUND

Continued

For the Fiscal Year Ended June 30, 2001

(Expressed in Thousands)

Line Item #	Appropriation Line Item Description	Source of Funding			Budget as Appropriated and Amended
		State Funds	Federal Funds	Restricted and Other Funds	
GENERAL GOVERNMENT (Continued)					
Government Operations					
54	Department of Administrative Services	\$ 820	\$ —	\$ 143	\$ 963
56	DAS – Administrative Rules	391	—	—	391
57	DAS – Facilities Construction and Management	3,091	—	—	3,091
58	DAS/DFCM – Facilities Management	309	—	133	442
59	DAS – Archives	1,969	—	25	1,994
60	DAS – Finance	9,598	—	1,226	10,824
62	DAS – Mandated Expenditures	2,804	—	—	2,804
63	DAS – Judicial Conduct Commission	264	—	—	264
64	DAS – Purchasing	1,366	—	76	1,442
76	Tax Commission – Administration	56,868	570	4,788	62,226
77	TAX – License Plates	2,673	—	2,094	4,767
78	TAX – Liquor Profits Distribution	2,636	—	—	2,636
97	Career Service Review Board	165	—	—	165
98	Human Resource Management	3,124	—	224	3,348
	Total Government Operations	86,078	570	8,709	95,357
	Total General Government	\$ 244,083	\$ 13,750	\$ 27,716	\$ 285,549
	Intrafund Eliminations				
	Total General Government GAAP Basis				

PUBLIC SAFETY

Department of Public Safety

43	DPS – Commissioner’s Office	\$ 3,162	\$ 6,458	\$ 2,063	\$ 11,683
44	DPS – Emergency Management	2,949	10,176	268	13,393
45	DPS – Safety Promotion	142	—	6	148
46	DPS – Officer Standards and Training	2,565	2,116	92	4,773
47	DPS – Investigative Services	12,348	711	3,140	16,199
48	DPS – Liquor Law Enforcement	1,008	—	—	1,008
49	DPS – Driver License	16,976	—	2	16,978
50	DPS – Highway Patrol	33,215	3,010	3,519	39,744
51	DPS – Information Management	1,748	—	493	2,241
52	DPS – State Fire Marshall	3,831	—	143	3,974
	Total Department of Public Safety	\$ 77,944	\$ 22,471	\$ 9,726	\$ 110,141

<u>Actual Expenditures</u>	<u>Lapse to Unrestricted</u>	<u>Lapse to Restricted and Other</u>	<u>Nonlapse or (Deficit) Carry Forward</u>	<u>Line Item #</u>
\$ 963	\$ —	\$ —	\$ —	54
378	—	—	13	56
3,090	—	—	1	57
442	—	—	—	58
1,931	—	—	63	59
8,797	—	—	2,027	60
1,763	—	—	1,041	62
245	—	—	19	63
1,359	—	—	83	64
57,862	—	153	4,211	76
2,096	—	—	2,671	77
2,279	—	—	357	78
151	—	—	14	97
3,233	—	—	115	98
<u>84,589</u>	<u>0</u>	<u>153</u>	<u>10,615</u>	
259,165	<u>\$ 0</u>	<u>\$ 597</u>	<u>\$ 25,787</u>	
(5,164)				
<u>\$ 254,001</u>				
\$ 10,855	\$ 5	\$ —	\$ 823	43
11,754	—	1,616	23	44
148	—	—	—	45
4,726	—	7	40	46
14,654	15	31	1,499	47
949	1	—	58	48
15,345	—	8	1,625	49
38,270	28	377	1,069	50
2,199	3	—	39	51
3,931	1	—	42	52
<u>\$ 102,831</u>	<u>\$ 53</u>	<u>\$ 2,039</u>	<u>\$ 5,218</u>	

Continues

STATE OF UTAH

SCHEDULE OF EXPENDITURES — DETAIL BUDGET AND ACTUAL GENERAL FUND

Continued

For the Fiscal Year Ended June 30, 2001

(Expressed in Thousands)

Line Item #	Appropriation Line Item Description	Source of Funding			Budget as Appropriated and Amended
		State Funds	Federal Funds	Restricted and Other Funds	
Utah National Guard					
252	Utah National Guard Administration	\$ 3,973	\$ 14,268	\$ 97	\$ 18,338
	Total Public Safety	\$ 81,917	\$ 36,739	\$ 9,823	\$ 128,479
	Intrafund Eliminations				
	Total Public Safety GAAP Basis				
HUMAN SERVICES					
130	Department of Human Services	\$ 8,532	\$ 6,089	\$ 5,068	\$ 19,689
131	Mental Health	57,831	4,293	11,673	73,797
132	Substance Abuse	11,630	16,097	97	27,824
—	Drug Court Program	1,647	—	—	1,647
133	People with Disabilities	39,040	5,331	89,793	134,164
134	Recovery Services	12,307	25,492	4,182	41,981
135	Family Services	63,787	37,516	20,884	122,187
36	Youth Corrections	71,457	1,343	14,565	87,365
136	Aging and Adult Services	11,621	6,772	368	18,761
	Total Human Services	\$ 277,852	\$ 102,933	\$ 146,630	\$ 527,415
	Intrafund Eliminations				
	Total Human Services GAAP Basis				
WORKFORCE SERVICES					
—	Commodities	\$ —	\$ 55,741	\$ —	\$ 55,741
79	DWS Regional Operations	55,213	173,641	8,244	237,098
—	Nonappropriated	—	—	—	0
	Total Workforce Services	\$ 55,213	\$ 229,382	\$ 8,244	\$ 292,839
	Intrafund Eliminations				
	Total Workforce Services GAAP Basis				
CORRECTIONS					
27	Corrections Administration	\$ 8,523	\$ 138	\$ 601	\$ 9,262
28	DOC – Field Operations	36,742	—	2,424	39,166
29	DOC – Institutional Operations	107,573	190	1,074	108,837
30	DOC – Draper Medical Services	16,947	958	821	18,726
32	DOC – Forensics	190	—	—	190
33	DOC – Jail Reimbursements	7,261	—	—	7,261
35	DOC – Board of Pardons	2,758	—	1	2,759
	Total Corrections	\$ 179,994	\$ 1,286	\$ 4,921	\$ 186,201
	Intrafund Eliminations				
	Total Corrections GAAP Basis				

Actual Expenditures	Lapse to Unrestricted	Lapse to Restricted and Other	Nonlapse or (Deficit) Carry Forward	Line Item #
\$ 18,316	\$ —	\$ —	\$ 22	252
121,147	\$ 53	\$ 2,039	\$ 5,240	
(693)				
<u>\$ 120,454</u>				
\$ 19,555	\$ 34	\$ —	\$ 100	130
73,790	—	—	7	131
27,818	—	—	6	132
1,421	—	226	—	—
134,164	—	—	—	133
41,978	3	—	—	134
115,995	5,072	125	995	135
85,005	—	—	2,360	36
18,417	—	—	344	136
518,143	\$ 5,109	\$ 351	\$ 3,812	
(184,816)				
<u>\$ 333,327</u>				
\$ 55,741	\$ —	\$ —	\$ —	—
236,098	—	—	1,000	79
(46)	—	46	—	—
291,793	\$ 0	\$ 46	\$ 1,000	
(5,489)				
<u>\$ 286,304</u>				
\$ 9,080	\$ —	\$ —	\$ 182	27
38,206	—	—	960	28
107,851	—	—	986	29
18,715	—	—	11	30
190	—	—	—	32
7,261	—	—	—	33
2,587	—	—	172	35
183,890	\$ 0	\$ 0	\$ 2,311	
(495)				
<u>\$ 183,395</u>				

Continues

STATE OF UTAH

SCHEDULE OF EXPENDITURES — DETAIL BUDGET AND ACTUAL GENERAL FUND

Continued

For the Fiscal Year Ended June 30, 2001

(Expressed in Thousands)

Line Item #	Appropriation Line Item Description	Source of Funding			Budget as Appropriated and Amended
		State Funds	Federal Funds	Restricted and Other Funds	
HEALTH and ENVIRONMENTAL QUALITY					
—	Commodities	\$ —	\$ 7,742	\$ —	\$ 7,742
118	Department of Health	7,760	2,913	1,839	12,512
120	Health System Improvements	6,179	2,856	3,711	12,746
121	Rural Physicians	1,168	21	—	1,189
122	Nursing Education Assistance	424	—	—	424
124	Epidemiology and Laboratory Services	5,268	6,681	2,368	14,317
125	Community and Family Health Services	15,204	48,943	17,956	82,103
126	Health Care Financing	11,665	39,191	18,475	69,331
127	Medical Assistance	169,989	600,960	102,699	873,648
—	Medicaid Accrual	901	1,430	—	2,331
123	Special Population Health	280	—	—	280
128	Children's Health Insurance Program	5,500	20,159	(1,417)	24,242
129	Medical Education Council	238	387	—	625
253	Environmental Quality	18,842	16,974	6,549	42,365
—	Water Security Enhancement	3,750	—	—	3,750
	Total Health and Environmental Quality	<u>\$ 247,168</u>	<u>\$ 748,257</u>	<u>\$ 152,180</u>	<u>\$ 1,147,605</u>
	Intrafund Eliminations				
	Total Health and Environmental Quality GAAP Basis .				

HIGHER EDUCATION

184	Board of Regents	\$ 3,313	\$ 84	\$ 3	\$ 3,400
185	REG – ATE Service Centers	1,223	—	—	1,223
186	REG – Federal Programs	8	285	3	296
187	REG – Student Aid	4,409	229	—	4,638
188	REG – WICHE	1,161	—	—	1,161
189	REG – Utah Teaching Career Scholarships	1,388	—	223	1,611
190	REG – Apprenticeship Training	311	—	—	311
191	REG – University Centers	263	—	—	263
—	REG – Dixie University Center	4,000	—	—	4,000
192	REG – UEN Technology Initiative	2,600	—	—	2,600
193	REG – Sensory Impaired	243	—	—	243
194	REG – Electronic Community College	536	—	—	536
195	REG – Academic Library Council	2,274	—	—	2,274
138	U of U – Education and General	167,397	—	52,300	219,697
139	U of U – Educationally Disadvantaged	722	—	—	722
140	U of U – College of Medicine	18,384	—	6,790	25,174
141	U of U – University Hospital	4,357	—	272	4,629
142	U of U – Regional Dental Education	549	—	103	652
143	U of U – Research and Training Grants	3,265	—	—	3,265
144	U of U – Public Service	1,250	—	—	1,250
145	U of U – Statewide TV Administration	3,178	—	—	3,178
146	U of U – Mineral Lease Research	2,252	—	—	2,252
147	U of U – Land Grant Interest	—	—	502	502

Actual Expenditures	Lapse to Unrestricted	Lapse to Restricted and Other	Nonlapse or (Deficit) Carry Forward	Line Item #
\$ 7,742	\$ —	\$ —	\$ —	—
12,151	5	31	325	118
11,234	4	—	1,508	120
232	—	—	957	121
213	—	—	211	122
13,891	12	—	414	124
80,816	2	—	1,285	125
67,723	8	—	1,600	126
872,041	—	—	1,607	127
2,331	—	—	—	—
155	—	—	125	123
23,627	—	615	—	128
458	—	—	167	129
40,227	—	316	1,822	253
3,750	—	—	—	—
1,136,591	<u>\$ 31</u>	<u>\$ 962</u>	<u>\$ 10,021</u>	
(39,444)				
<u>\$ 1,097,147</u>				
\$ 3,400	\$ —	\$ —	\$ —	184
1,223	—	—	—	185
296	—	—	—	186
4,638	—	—	—	187
1,161	—	—	—	188
1,611	—	—	—	189
311	—	—	—	190
263	—	—	—	191
4,000	—	—	—	—
2,600	—	—	—	192
243	—	—	—	193
536	—	—	—	194
2,274	—	—	—	195
219,697	—	—	—	138
722	—	—	—	139
25,174	—	—	—	140
4,629	—	—	—	141
652	—	—	—	142
3,265	—	—	—	143
1,250	—	—	—	144
3,178	—	—	—	145
2,252	—	—	—	146
502	—	—	—	147

Continues

STATE OF UTAH

SCHEDULE OF EXPENDITURES — DETAIL BUDGET AND ACTUAL GENERAL FUND

Continued

For the Fiscal Year Ended June 30, 2001

(Expressed in Thousands)

Line Item #	Appropriation Line Item Description	Source of Funding			Budget as Appropriated and Amended
		State Funds	Federal Funds	Restricted and Other Funds	
HIGHER EDUCATION (Continued)					
148	U of U – Area Health Education Center	\$ 569	\$ —	\$ —	\$ 569
149	U of U – Poison Control Center	—	—	1,604	1,604
150	USU – Education and General	90,628	—	37,982	128,610
151	USU – Educationally Disadvantaged	236	—	—	236
152	USU – Water Research Laboratory	2,618	—	—	2,618
153	USU – Research and Training Grants	970	—	—	970
154	USU – Ecology Center	827	—	—	827
155	USU – Agriculture Experiment Station	11,124	2,699	—	13,823
156	USU – Cooperative Extension Service	10,217	2,310	—	12,527
157	USU – Uintah Basin CEC	2,402	—	1,293	3,695
158	USU – Southeastern Utah CEC	675	—	341	1,016
159	USU – Man and His Bread Museum	156	—	—	156
160	USU – Production Center	352	—	—	352
161	USU – Land Grant Interest	—	—	103	103
162	USU – Mineral Lease Research	1,582	—	—	1,582
199	USU Satellite Telecommunications	1,526	—	—	1,526
163	Weber – Education and General	53,445	—	24,372	77,817
164	Weber – Educationally Disadvantaged	323	—	—	323
165	SUU – Education and General	24,483	—	8,778	33,261
166	SUU – Educationally Disadvantaged	92	—	—	92
167	SUU – Shakespearean Festival	13	—	—	13
168	Snow College – Education and General	11,493	—	3,210	14,703
169	Snow College – Educationally Disadvantaged	34	—	—	34
170	Snow College South.	4,087	—	—	4,087
171	Snow College South – Secondary	270	—	—	270
172	Dixie – Education and General	15,465	—	5,118	20,583
173	Dixie – Educationally Disadvantaged	33	—	—	33
174	Dixie – Zion Park Amphitheatre	59	—	35	94
175	CEU – Education and General	9,379	—	1,957	11,336
176	CEU – Educationally Disadvantaged	123	—	—	123
177	CEU – Prehistoric Museum	179	—	—	179
178	CEU – San Juan Center	1,705	—	432	2,137
198	CEU Distance Education	258	—	—	258
179	UVSC – Education and General	36,419	—	26,811	63,230
180	UVSC – Educationally Disadvantaged	132	—	—	132
181	SLCC – Education and General	46,209	—	22,181	68,390
182	SLCC – Educationally Disadvantaged	192	—	—	192
183	SLCC – Skill Center	3,925	—	1,225	5,150
197	UEN Technology Initiative	615	—	—	615
196	UEN UTAHLINK	12,997	—	—	12,997
	Total Higher Education	\$ 568,895	\$ 5,607	\$ 195,638	\$ 770,140
	Appropriations Transferred to Colleges and Universities and Trust.				\$ (533,604)
	Intrafund Eliminations				
	Total Higher Education GAAP Basis				

<u>Actual Expenditures</u>	<u>Lapse to Unrestricted</u>	<u>Lapse to Restricted and Other</u>	<u>Nonlapse or (Deficit) Carry Forward</u>	<u>Line Item #</u>
\$ 569	\$ —	\$ —	\$ —	148
1,604	—	—	—	149
128,610	—	—	—	150
236	—	—	—	151
2,618	—	—	—	152
970	—	—	—	153
827	—	—	—	154
13,823	—	—	—	155
12,527	—	—	—	156
3,695	—	—	—	157
1,016	—	—	—	158
156	—	—	—	159
352	—	—	—	160
103	—	—	—	161
1,582	—	—	—	162
1,526	—	—	—	199
77,817	—	—	—	163
323	—	—	—	164
33,261	—	—	—	165
92	—	—	—	166
13	—	—	—	167
14,703	—	—	—	168
34	—	—	—	169
4,087	—	—	—	170
270	—	—	—	171
20,583	—	—	—	172
33	—	—	—	173
94	—	—	—	174
11,336	—	—	—	175
123	—	—	—	176
179	—	—	—	177
2,137	—	—	—	178
258	—	—	—	198
63,230	—	—	—	179
132	—	—	—	180
68,390	—	—	—	181
192	—	—	—	182
5,150	—	—	—	183
615	—	—	—	197
12,997	—	—	—	196
<u>770,140</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	
(533,604)				
<u>(200,418)</u>				
<u>\$ 36,118</u>				

Continues

STATE OF UTAH

SCHEDULE OF EXPENDITURES — DETAIL BUDGET AND ACTUAL GENERAL FUND

Continued

For the Fiscal Year Ended June 30, 2001

(Expressed in Thousands)

Line Item #	Appropriation Line Item Description	Source of Funding			Budget as Appropriated and Amended
		State Funds	Federal Funds	Restricted and Other Funds	
NATURAL RESOURCES					
201	Department of Natural Resources	\$ 4,123	\$ —	\$ —	\$ 4,123
203	DNR – Rent, Utilities, and Fixtures	1,609	—	—	1,609
205	DNR – Sovereign Lands and Forestry	12,298	5,667	2,962	20,927
206	DNR – Oil, Gas, and Mining	3,144	2,955	188	6,287
207	DNR – Wildlife Resources	28,438	6,752	115	35,305
202	DNR – Species Protection	1,350	—	—	1,350
210	DNR/DWR – Contributed Research	—	32	312	344
211	DNR/DWR – Cooperative Studies	—	2,102	468	2,570
213	DNR – Parks and Recreation	14,401	645	7,979	23,025
214	DNR/DPR – Capital Development	15,961	206	2,310	18,477
215	DNR – Geological Survey	3,729	669	761	5,159
216	DNR – Water Resources	7,798	—	—	7,798
217	DNR/WRE – Water Education	41	—	27	68
212	DNR/DWR – Capital Development	2,910	3,317	1,640	7,867
221	DNR – Water Rights	5,824	11	101	5,936
	Total Natural Resources	\$ 101,626	\$ 22,356	\$ 16,863	\$ 140,845
	Intrafund Eliminations				
	Total Natural Resources GAAP Basis				
BUSINESS, LABOR, and AGRICULTURE					
222	Department of Agriculture	\$ 7,052	\$ 1,496	\$ 505	\$ 9,053
223	AGR – Marketing and Development	993	—	—	993
224	AGR – Building Maintenance	228	—	—	228
225	AGR – Brand Inspection	1,140	—	—	1,140
226	AGR – Predatory Animal Control	1,392	—	200	1,592
227	AGR – Auction Market Veterinarian	1	—	71	72
228	AGR – Insect Infestation	597	112	33	742
229	AGR – Grain Inspection	42	—	209	251
230	AGR – Sheep Promotion	50	—	—	50
231	AGR – Soil Conservation Commission	10	—	—	10
232	AGR – Environmental Quality	308	286	707	1,301
233	AGR – Resource Conservation	1,233	—	1	1,234
—	AGR – Taylor Grazing Act	—	149	—	149
81	Labor Commission	6,742	2,213	—	8,955
82	Department of Commerce	15,689	97	533	16,319
83	COM – Real Estate Education	166	—	—	166
84	COM/DPU – Professional Services	167	—	—	167
86	COM/CCS – Professional Services	545	—	—	545
87	Financial Institutions	2,908	—	—	2,908

<u>Actual Expenditures</u>	<u>Lapse to Unrestricted</u>	<u>Lapse to Restricted and Other</u>	<u>Nonlapse or (Deficit) Carry Forward</u>	<u>Line Item #</u>
\$ 3,783	\$ —	\$ 163	\$ 177	201
1,609	—	—	—	203
13,187	—	5,011	2,729	205
5,709	60	58	460	206
32,266	—	1,828	1,211	207
987	—	363	—	202
344	—	—	—	210
2,570	—	—	—	211
22,328	3	289	405	213
4,358	—	—	14,119	214
4,582	—	—	577	215
7,624	—	73	101	216
4	—	—	64	217
3,727	—	646	3,494	212
5,931	—	—	5	221
<u>109,009</u>	<u>\$ 63</u>	<u>\$ 8,431</u>	<u>\$ 23,342</u>	
<u>(4,150)</u>				
<u>\$ 104,859</u>				
\$ 7,916	\$ —	\$ —	\$ 1,137	222
792	—	25	176	223
228	—	—	—	224
1,057	—	54	29	225
1,163	—	214	215	226
71	—	—	1	227
534	—	—	208	228
250	—	—	1	229
29	—	21	—	230
10	—	—	—	231
1,261	—	—	40	232
1,231	—	—	3	233
149	—	—	—	—
8,893	25	12	25	81
14,692	—	684	943	82
136	—	—	30	83
2	—	—	165	84
354	—	—	191	86
2,752	—	156	—	87

Continues

STATE OF UTAH

SCHEDULE OF EXPENDITURES — DETAIL BUDGET AND ACTUAL GENERAL FUND

Continued

For the Fiscal Year Ended June 30, 2001

(Expressed in Thousands)

Line Item #	Appropriation Line Item Description	Source of Funding			Budget as Appropriated and Amended
		State Funds	Federal Funds	Restricted and Other Funds	
BUSINESS, LABOR, and AGRICULTURE (Continued)					
88	Insurance Department	\$ 5,134	\$ —	\$ 1,012	\$ 6,146
90	Bail Bond Program	15	—	—	15
91	Title Insurance Program	36	—	59	95
92	Public Service Commission	1,492	—	3	1,495
93	PSC – Research and Analysis	—	—	32	32
94	PSC – Hearing Impaired	4,830	—	1,440	6,270
	Total Business, Labor, and Agriculture	\$ 50,770	\$ 4,353	\$ 4,805	\$ 59,928
	Intrafund Eliminations				
	Total Business, Labor, and Agriculture GAAP Basis				
COMMUNITY AND ECONOMIC DEVELOPMENT					
99	Community and Economic Development	\$ 2,717	\$ —	\$ —	\$ 2,717
—	Special Initiatives	20	—	—	20
100	Incentive Funds Administration	2,262	—	109	2,371
—	Industrial Assistance Grants	653	—	—	653
101	Indian Affairs Division	241	—	28	269
102	Asian Affairs	138	—	—	138
103	Black Affairs	123	—	—	123
104	Hispanic Affairs	149	—	—	149
105	Pacific Islander Affairs	133	—	3	136
—	Project Fund	35	—	—	35
106	Business and Economic Development	13,187	403	17	13,607
107	Travel Development	5,346	—	255	5,601
108	Energy Services	1,824	1,029	—	2,853
109	State History	2,212	552	—	2,764
110	Historical Society	207	104	217	528
111	Fine Arts	3,452	547	127	4,126
112	State Library Division	3,627	1,426	1,516	6,569
113	Community Development	5,195	30,899	2,588	38,682
115	Community Development Capital	15,864	—	—	15,864
—	Housing Loan Administration	1,040	—	—	1,040
114	State Zoos	1,730	—	—	1,730
	Total Community and Economic Development	\$ 60,155	\$ 34,960	\$ 4,860	\$ 99,975
	Intrafund Eliminations				
	Total Community and Economic Development GAAP Basis				

<u>Actual Expenditures</u>	<u>Lapse to Unrestricted</u>	<u>Lapse to Restricted and Other</u>	<u>Nonlapse or (Deficit) Carry Forward</u>	<u>Line Item #</u>
\$ 5,402	\$ 28	\$ —	\$ 716	88
1	—	14	—	90
34	—	—	61	91
1,481	—	—	14	92
32	—	—	—	93
1,642	—	—	4,628	94
<u>50,112</u>	<u>\$ 53</u>	<u>\$ 1,180</u>	<u>\$ 8,583</u>	
(695)				
<u>\$ 49,417</u>				
\$ 2,667	\$ —	\$ —	\$ 50	99
15	—	—	5	—
960	—	44	1,367	100
653	—	—	—	—
263	—	—	6	101
106	—	—	32	102
76	—	—	47	103
119	—	—	30	104
131	—	—	5	105
35	—	—	—	—
10,127	—	—	3,480	106
5,584	—	—	17	107
1,834	—	1,019	—	108
2,582	—	—	182	109
293	—	—	235	110
3,721	—	—	405	111
6,542	—	—	27	112
37,602	37	510	533	113
8,980	—	6,884	—	115
1,040	—	—	—	—
1,730	—	—	—	114
<u>85,060</u>	<u>\$ 37</u>	<u>\$ 8,457</u>	<u>\$ 6,421</u>	
(2,679)				
<u>\$ 82,381</u>				

Continues

STATE OF UTAH

SCHEDULE OF EXPENDITURES — DETAIL BUDGET AND ACTUAL GENERAL FUND

Continued

For the Fiscal Year Ended June 30, 2001

(Expressed in Thousands)

Line Item #	Appropriation Line Item Description	Source of Funding			Budget as Appropriated and Amended
		State Funds	Federal Funds	Restricted and Other Funds	
LEAVE/POSTEMPLOYMENT BENEFITS					
—	Leave/Postemployment Benefits	\$ 3,919	\$ 3,164	\$ —	\$ 7,083
TOTAL GENERAL FUND					
—	Total Expenditures	\$ 1,871,592	\$ 1,202,787	\$ 571,680	\$ 3,646,059
	Appropriations Transferred to Colleges and Universities and Trust.				\$ (533,604)
	Intrafund Eliminations				
	Total Expenditures GAAP Basis				

<u>Actual Expenditures</u>	<u>Lapse to Unrestricted</u>	<u>Lapse to Restricted and Other</u>	<u>Nonlapse or (Deficit) Carry Forward</u>	<u>Line Item #</u>
<u>\$ 7,083</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	—
\$ 3,532,133	<u>\$ 5,346</u>	<u>\$ 22,063</u>	<u>\$ 86,517</u>	—
(533,604)				
<u>(444,043)</u>				
<u>\$ 2,554,486</u>				

STATE OF UTAH

SCHEDULE OF EXPENDITURES BY TYPE GENERAL FUND

For the Fiscal Years Ended June 30, 2001 and 2000

(Expressed in Thousands)

	June 30, 2001	June 30, 2000	Dollar Change	Percent Change
Personal Services	\$ 579,205	\$ 541,675	\$ 37,530	6.9%
Health Insurance	98,266	90,706	7,560	8.3
Retirement Benefits	89,940	88,893	1,047	1.2
FICA	43,309	40,680	2,629	6.5
Other Employee Benefits	17,219	17,479	(260)	(1.5)
Leave/Postemployment Benefits	7,083	12,828	(5,745)	(44.8)
In-State Travel	5,918	6,095	(177)	(2.9)
Out-of-State Travel	5,046	5,119	(73)	(1.4)
Data Processing	48,429	53,383	(4,954)	(9.3)
Communications	14,922	15,813	(891)	(5.6)
Professional and Technical Services	101,737	93,740	7,997	8.5
Rent – Land and Equipment	50,477	47,991	2,486	5.2
Maintenance – Buildings and Equipment	22,527	24,102	(1,575)	(6.5)
Utilities	8,141	5,968	2,173	36.4
Other Current Expenditures	114,963	109,643	5,320	4.9
Land	6,663	3,973	2,690	67.7
Data Processing Equipment	8,230	6,085	2,145	35.3
Other Capital Outlays	9,619	11,459	(1,840)	(16.1)
Allocations to Institutions of Higher Education	770,139	708,498	61,641	8.7
Public Assistance Payments	276,891	259,958	16,933	6.5
Welfare Medical Payments	892,058	813,653	78,405	9.6
Social Services Block	8,468	12,553	(4,085)	(32.5)
Women, Infants, and Children (WIC) Payments	31,732	30,579	1,153	3.8
Family Services – State Funded Programs	103,804	98,818	4,986	5.0
Cooperative Agreements	13,561	11,471	2,090	18.2
Payments to Other Governments	109,742	104,823	4,919	4.7
Other Service Payments	81,487	88,980	(7,493)	(8.4)
Pass Through Funds	12,557	9,412	3,145	33.4
Total	<u>\$ 3,532,133</u>	<u>\$ 3,314,377</u>	<u>\$ 217,756</u>	6.6%

STATE OF UTAH

SPECIAL REVENUE FUNDS

The Special Revenue Funds

are maintained to account for revenues that are designated to finance specific functions of government.

Uniform School Fund

This fund is maintained to account for revenues and expenditures that support public elementary and secondary schools and the State Office of Education. Revenues are derived from individual and corporate income taxes, and a tax on alcoholic beverages that funds school lunch programs. Appropriations from the General Fund cover any expenditures in excess of revenues, if necessary.

Transportation Fund

This fund is maintained to account for revenues and expenditures associated with highway construction and maintenance. Funding is provided from dedicated highway user taxes and fees, as well as from various federal highway administration funds. Federal funds accruing to the Transportation Fund are received on a reimbursement basis after costs have been incurred.

Centennial Highway Fund

This fund was created by the Legislature to account for revenues and expenditures associated with specific highway projects. Funding is provided from dedicated registration fees, sales and use taxes, appropriations, and contributions from local governments.

Sports Authority Fund

This fund was created to account for revenues and expenditures associated with the Utah Sports Authority. Revenues were derived from a 1/32 percent sales and use tax and were used to construct winter Olympic facilities and to promote amateur sports, the Olympic Winter Games, and the State's image as a winter sports center. The facilities were sold to the Salt Lake Organizing Committee in July of 1999.

State Capitol Fund

This fund was created to account for the funding and operations of the State Capitol Preservation Board. Funds are used in part to pay for repairs, maintenance, and restoration of capitol hill facilities and grounds. Funding is provided through private donations and legislative appropriations.

Consumer Education Fund

This fund accounts for revenues and expenditures associated with educating and training Utah residents in various consumer matters. Funding is provided through the assessment and collection of fines and penalties from various regulated professions.

Rural Development Fund

This fund was created for the purpose of awarding grants for projects that preserve or promote communication systems in rural areas, and to lessen the impact of the Utah Schools and Land Exchange Act of 1998. Funding consists primarily of revenue from bonus bids and mineral royalties on land exchange parcels.

Tobacco Endowment Fund

This fund accounts for fifty percent of all proceeds relating to the State's settlement agreement with major tobacco manufacturers. The principal of the fund cannot be appropriated except by a three-fourths vote of both houses of the Legislature and with the concurrence of the Governor. One-half of all interest and dividends on fund assets is deposited in the General Fund.

STATE OF UTAH

COMBINING BALANCE SHEET SPECIAL REVENUE FUNDS

June 30, 2001

(Expressed in Thousands)

	Uniform School Fund	Transportation Fund	Centennial Highway Fund	Sports Authority Fund	State Capitol Fund
Assets					
Cash and Cash Equivalents	\$ 36,029	\$ 125,456	\$ 107,282	\$ 1,137	\$ 325
Investments	6,227	6,453	7,404	—	14
Receivables:					
Accounts, Net	71,341	45,303	183	4	—
Notes	5,475	231	—	58,000	—
Designated Accrued Taxes, Net	312,436	34,851	579	—	—
Unbilled	—	3,407	—	—	—
Due From Other Funds	1,726	55,529	17,156	—	20
Advances to Other Funds	—	—	—	—	—
Inventories	672	7,154	320	—	—
Total Assets	\$ 433,906	\$ 278,384	\$ 132,924	\$ 59,141	\$ 359
Liabilities and Fund Balances					
Liabilities:					
Vouchers Payable	\$ 44,240	\$ 68,340	\$ 8,130	\$ 12	\$ 1
Accrued Liabilities	5,423	7,786	—	1	10
Due to Other Funds	503	30,075	55,335	1	342
Due to Other Taxing Units	—	24,867	—	—	—
Deferred Revenue	144,025	12,431	3,048	58,000	—
Advances From Other Funds	—	—	2,478	—	—
Leave/Postemployment Benefits	20,970	39,583	—	—	—
Total Liabilities	215,161	183,082	68,991	58,014	353
Fund Balances:					
Reserved:					
Reserved for Nonlapsing					
Appropriations	27,823	2,708	—	—	—
Reserved by Statute for					
Other Programs	19,000	27,730	63,933	—	—
Reserved for Advances to					
Other Funds	—	—	—	—	—
Total Reserved	46,823	30,438	63,933	0	0
Unreserved Designated:					
Designated for Future					
Appropriations	32,730	—	—	949	—
Designated Net Accrued Taxes	138,368	8,443	—	—	—
Total Unreserved Designated	171,098	8,443	0	949	0
Unreserved Undesignated	824	56,421	—	178	6
Total Fund Balances	218,745	95,302	63,933	1,127	6
Total Liabilities and Fund Balances	\$ 433,906	\$ 278,384	\$ 132,924	\$ 59,141	\$ 359

Consumer Education Fund	Rural Development Fund	Tobacco Endowment Fund	Total	
			June 30, 2001	June 30, 2000
\$ 374	\$ 151	\$ 41	\$ 270,795	\$ 393,249
55	1,448	27,508	49,109	50,315
—	—	—	116,831	85,940
—	—	—	63,706	65,273
—	—	—	347,866	201,718
—	—	—	3,407	3,285
—	—	9	74,440	38,753
—	—	—	0	69
—	—	—	8,146	9,019
<u>\$ 429</u>	<u>\$ 1,599</u>	<u>\$ 27,558</u>	<u>\$ 934,300</u>	<u>\$ 847,621</u>
\$ 76	\$ —	\$ —	\$ 120,799	\$ 121,099
1	—	—	13,221	13,478
5	34	37	86,332	44,879
—	—	—	24,867	28,020
—	—	—	217,504	70,018
—	—	—	2,478	2,478
—	—	—	60,553	57,831
<u>82</u>	<u>34</u>	<u>37</u>	<u>525,754</u>	<u>337,803</u>
—	—	—	30,531	32,780
—	—	—	110,663	157,054
—	—	—	0	69
<u>0</u>	<u>0</u>	<u>0</u>	<u>141,194</u>	<u>189,903</u>
—	—	—	33,679	15,817
—	—	—	146,811	150,756
<u>0</u>	<u>0</u>	<u>0</u>	<u>180,490</u>	<u>166,573</u>
347	1,565	27,521	86,862	153,342
347	1,565	27,521	408,546	509,818
<u>\$ 429</u>	<u>\$ 1,599</u>	<u>\$ 27,558</u>	<u>\$ 934,300</u>	<u>\$ 847,621</u>

STATE OF UTAH

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES SPECIAL REVENUE FUNDS

For the Fiscal Year Ended June 30, 2001

(Expressed in Thousands)

	Uniform School Fund	Transportation Fund	Centennial Highway Fund	Sports Authority Fund	State Capitol Fund
Revenues:					
Unrestricted:					
Individual Income Tax	\$ 1,712,676	\$ —	\$ —	\$ —	\$ —
Corporate Tax	183,141	—	—	—	—
Motor and Special Fuel Tax	—	310,000	—	—	—
Sales Tax	—	—	5,369	—	—
Licenses, Permits, and Fees	—	57,256	17,360	—	—
Investment Income	8,956	4,616	2,912	243	14
Miscellaneous Taxes and Other	34	2,591	—	—	239
Total Unrestricted	<u>1,904,807</u>	<u>374,463</u>	<u>25,641</u>	<u>243</u>	<u>253</u>
Restricted:					
Restricted Sales Tax	—	18,886	—	—	—
Federal Contracts and Grants	246,925	126,595	120,342	24	—
Departmental Collections	12,242	23,219	—	—	—
Aeronautics	—	33,386	—	—	—
Investment Income	—	1,082	—	—	—
Restricted Taxes	(4,163)	818	—	—	—
Miscellaneous	21,357	7,905	240	—	—
Total Restricted	<u>276,361</u>	<u>211,891</u>	<u>120,582</u>	<u>24</u>	<u>0</u>
Total Revenues	<u>2,181,168</u>	<u>586,354</u>	<u>146,223</u>	<u>267</u>	<u>253</u>
Expenditures:					
General Government	—	—	—	—	2,504
Public Education	1,949,959	—	—	—	—
Community and Economic Development	—	—	—	720	—
Transportation	—	512,954	364,699	—	—
Business, Labor, and Agriculture	—	—	—	—	—
Leave/Postemployment Benefits	1,558	545	—	—	—
Total Expenditures	<u>1,951,517</u>	<u>513,499</u>	<u>364,699</u>	<u>720</u>	<u>2,504</u>
Excess of Revenues Over (Under) Expenditures	<u>229,651</u>	<u>72,855</u>	<u>(218,476)</u>	<u>(453)</u>	<u>(2,251)</u>
Other Financing Sources (Uses):					
Proceeds of Revenue					
Bonds/Contracts	—	1,688	—	—	—
Operating Transfers In	11,480	27,100	211,085	—	2,257
Operating Transfers Out	(310,339)	(102,835)	(47,732)	(3,923)	—
Operating Transfers to Component Units	—	—	—	—	—
Total Other Financing Sources (Uses)	<u>(298,859)</u>	<u>(74,047)</u>	<u>163,353</u>	<u>(3,923)</u>	<u>2,257</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>(69,208)</u>	<u>(1,192)</u>	<u>(55,123)</u>	<u>(4,376)</u>	<u>6</u>
Beginning Fund Balances	287,953	96,494	119,056	5,503	—
Residual Equity Transfers	—	—	—	—	—
Ending Fund Balances	<u>\$ 218,745</u>	<u>\$ 95,302</u>	<u>\$ 63,933</u>	<u>\$ 1,127</u>	<u>\$ 6</u>

Consumer Education Fund	Rural Development Fund	Tobacco Endowment Fund	Total	
			June 30, 2001	June 30, 2000
\$ —	\$ —	\$ —	\$ 1,712,676	\$ 1,654,949
—	—	—	183,141	186,936
—	—	—	310,000	314,164
—	—	—	5,369	3,698
296	—	—	74,912	75,562
4	41	58	16,844	15,091
—	1,304	13,675	17,843	3,597
<u>300</u>	<u>1,345</u>	<u>13,733</u>	<u>2,320,785</u>	<u>2,253,997</u>
—	—	—	18,886	18,315
—	—	—	493,886	447,750
—	—	—	35,461	33,031
—	—	—	33,386	26,859
—	—	—	1,082	645
—	—	—	(3,345)	14,532
—	—	—	29,502	33,343
<u>0</u>	<u>0</u>	<u>0</u>	<u>608,858</u>	<u>574,475</u>
<u>300</u>	<u>1,345</u>	<u>13,733</u>	<u>2,929,643</u>	<u>2,828,472</u>
—	—	—	2,504	2,361
—	—	—	1,949,959	1,824,162
—	425	—	1,145	3,424
—	—	—	877,653	892,130
255	—	—	255	322
—	—	—	2,103	4,745
<u>255</u>	<u>425</u>	<u>0</u>	<u>2,833,619</u>	<u>2,727,144</u>
<u>45</u>	<u>920</u>	<u>13,733</u>	<u>96,024</u>	<u>101,328</u>
—	—	—	1,688	0
—	140	13,788	265,850	220,574
(5)	—	—	(464,834)	(346,411)
—	—	—	0	(13)
<u>(5)</u>	<u>140</u>	<u>13,788</u>	<u>(197,296)</u>	<u>(125,850)</u>
40	1,060	27,521	(101,272)	(24,522)
307	505	—	509,818	534,508
—	—	—	0	(168)
<u>\$ 347</u>	<u>\$ 1,565</u>	<u>\$ 27,521</u>	<u>\$ 408,546</u>	<u>\$ 509,818</u>

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STATE OF UTAH

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET AND ACTUAL UNIFORM SCHOOL FUND

For the Fiscal Years Ended June 30, 2001 and 2000

(Expressed in Thousands)

	June 30, 2001			June 30, 2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Unrestricted:						
Individual Income Tax	\$ 1,691,855	\$ 1,712,676	\$ 20,821	\$ 1,560,230	\$ 1,654,949	\$ 94,719
Corporate Tax	172,145	183,141	10,996	191,415	186,936	(4,479)
Investment Income	4,775	8,956	4,181	4,800	2,391	(2,409)
Miscellaneous Other	—	34	34	—	29	29
Total Unrestricted Revenues	1,868,775	1,904,807	36,032	1,756,445	1,844,305	87,860
Restricted:						
Federal Contracts and Grants	246,925	246,925	0	235,065	235,065	0
Departmental Collections	18,369	18,369	0	15,213	15,213	0
Restricted Taxes	(4,163)	(4,163)	0	16,592	16,592	0
Miscellaneous:						
School Lunch Tax	14,696	14,696	0	13,916	13,916	0
Driver Education Tax	4,045	4,045	0	4,014	4,014	0
Other	12,272	12,138	(134)	9,887	9,749	(138)
Total Restricted Revenues	292,144	292,010	(134)	294,687	294,549	(138)
Total Revenues	2,160,919	2,196,817	35,898	2,051,132	2,138,854	87,722
Intrafund Eliminations		(15,649)			(10,941)	
Total Revenues GAAP Basis		2,181,168			2,127,913	
Expenditures:						
Public Education	2,014,168	1,965,608	48,560	1,867,205	1,835,103	32,102
Leave/Postemployment Benefits	1,558	1,558	0	145	145	0
Total Expenditures	2,015,726	1,967,166	48,560	1,867,350	1,835,248	32,102
Intrafund Eliminations		(15,649)			(10,941)	
Total Expenditures GAAP Basis		1,951,517			1,824,307	
Excess Revenues Over						
Expenditures	145,193	229,651	84,458	183,782	303,606	119,824
Other Financing Sources (Uses):						
Operating Transfers In	11,480	11,480	0	9,952	9,952	0
Operating Transfers Out	(310,339)	(310,339)	0	(211,994)	(211,994)	0
Operating Transfers to Component Units	—	—	0	(13)	(13)	0
Total Other Financing						
Sources (Uses)	(298,859)	(298,859)	0	(202,055)	(202,055)	0
Excess Revenues and Other Sources Over						
(Under) Expenditures and Other Uses	(153,666)	(69,208)	84,458	(18,273)	101,551	119,824
Beginning Fund Balance	287,953	287,953	0	186,402	186,402	0
Ending Fund Balance	\$ 134,287	\$ 218,745	\$ 84,458	\$ 168,129	\$ 287,953	\$ 119,824

STATE OF UTAH

SCHEDULE OF EXPENDITURES — DETAIL BUDGET AND ACTUAL UNIFORM SCHOOL FUND

For the Fiscal Year Ended June 30, 2001

(Expressed in Thousands)

Line Item #	Appropriation Line Item Description	Source of Funding			Budget as Appropriated and Amended
		State Funds	Federal Funds	Restricted and Other Funds	
PUBLIC EDUCATION					
242	Indirect Cost Pool	\$ —	\$ —	\$ 3,626	\$ 3,626
236	Office of Education	22,161	134,635	9,474	166,270
237	Rehabilitation Services	15,964	29,029	642	45,635
—	Minimum School Program	1,622,081	—	138	1,622,219
238	Child Nutrition	167	72,246	14,696	87,109
239	Board of Education – Fine Arts	2,687	—	—	2,687
240	Institutional Education	4,338	—	—	4,338
244	Bridgerland ATC	7,007	—	—	7,007
245	Davis ATC	6,758	—	—	6,758
246	Ogden/Weber ATC	7,463	—	—	7,463
248	Wasatch Front ATC	1,108	—	—	1,108
247	Uintah Basin ATC	3,528	—	—	3,528
251	Custom Fit Training	3,479	—	404	3,883
—	UTAHLINK and EDNET	79	—	128	207
—	Commodities	—	9,491	—	9,491
250	ATC Service Region Development	1,700	—	—	1,700
249	Applied Technology Service Regions	1,872	—	—	1,872
—	Combined ATCs	85	1,198	16,605	17,888
243	Schools for the Deaf and Blind	17,908	—	3,471	21,379
	Total Public Education	<u>\$ 1,718,385</u>	<u>\$ 246,599</u>	<u>\$ 49,184</u>	<u>\$ 2,014,168</u>
	Intrafund Eliminations				
	Total Public Education GAAP Basis				
LEAVE/POSTEMPLOYMENT BENEFITS					
—	Leave/Postemployment Benefits	<u>\$ 1,232</u>	<u>\$ 326</u>	<u>\$ —</u>	<u>\$ 1,558</u>
TOTAL PUBLIC EDUCATION					
	Total Expenditures	<u>\$ 1,719,617</u>	<u>\$ 246,925</u>	<u>\$ 49,184</u>	<u>\$ 2,015,726</u>
	Intrafund Eliminations				
	Total Expenditures GAAP Basis				

Actual Expenditures	Lapse to Unrestricted	Lapse to Restricted and Other	Nonlapse or (Deficit) Carry Forward	Line Item #
\$ 3,477	\$ 149	\$ —	\$ —	242
160,114	—	151	6,005	236
45,368	—	—	267	237
1,582,226	20,437	—	19,556	—
87,109	—	—	—	238
2,687	—	—	—	239
4,329	—	—	9	240
6,855	—	—	152	244
6,758	—	—	—	245
7,463	—	—	—	246
1,108	—	—	—	248
3,528	—	—	—	247
3,484	—	—	399	251
207	—	—	—	—
9,491	—	—	—	—
1,700	—	—	—	250
1,872	—	—	—	249
17,888	—	—	—	—
19,944	—	—	1,435	243
1,965,608	\$ 20,586	\$ 151	\$ 27,823	
(15,649)				
<u>\$ 1,949,959</u>				
<u>\$ 1,558</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	—
\$ 1,967,166	\$ 20,586	\$ 151	\$ 27,823	
(15,649)				
<u>\$ 1,951,517</u>				

STATE OF UTAH

SCHEDULE OF EXPENDITURES BY TYPE UNIFORM SCHOOL FUND

For the Fiscal Years Ended June 30, 2001 and 2000

(Expressed in Thousands)

	June 30, 2001	June 30, 2000	Dollar Change	Percent Change
Personal Services	\$ 35,807	\$ 33,915	\$ 1,892	5.6%
Health Insurance	5,496	5,134	362	7.1
Retirement Benefits	4,940	4,803	137	2.9
FICA	2,689	2,562	127	5.0
Other Employee Benefits	1,664	1,531	133	8.7
Leave/Postemployment Benefits	1,558	145	1,413	974.5
In-State Travel	780	762	18	2.4
Out-of-State Travel	279	299	(20)	(6.7)
Data Processing	1,175	902	273	30.3
Communications	614	650	(36)	(5.5)
Professional and Technical Services	7,783	5,316	2,467	46.4
Rent – Land and Equipment	2,254	2,232	22	1.0
Maintenance – Buildings and Equipment	805	743	62	8.3
Utilities	238	192	46	24.0
Other Current Expenditures	7,941	7,633	308	4.0
Capital Outlays	384	563	(179)	(31.8)
Payments to Other Governments	49,526	42,213	7,313	17.3
Distributions to Local School Districts	1,778,316	1,662,793	115,523	6.9
Other Service Payments	47,029	48,000	(971)	(2.0)
Applied Technology Centers	17,888	14,860	3,028	20.4
Total	<u>\$ 1,967,166</u>	<u>\$ 1,835,248</u>	<u>\$ 131,918</u>	7.2%

STATE OF UTAH

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET AND ACTUAL TRANSPORTATION FUND

For the Fiscal Years Ended June 30, 2001 and 2000

(Expressed in Thousands)

	June 30, 2001			June 30, 2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Unrestricted:						
Motor Fuel Tax	\$ 243,200	\$ 229,410	\$ (13,790)	\$ 224,500	\$ 237,574	\$ 13,074
Special Fuel Tax	77,700	80,590	2,890	77,500	76,590	(910)
Licenses, Permits, and Fees:						
Motor Vehicle Registration Fees	27,000	25,935	(1,065)	24,000	25,848	1,848
Proportional Registration Fees	11,500	11,554	54	10,117	12,203	2,086
Temporary Permits	400	409	9	426	372	(54)
Special Transportation Permits	5,900	5,911	11	5,964	5,678	(286)
Highway Use Permits	7,700	7,473	(227)	7,668	8,123	455
Motor Vehicle Control Fees	4,300	4,093	(207)	4,366	4,173	(193)
Miscellaneous	2,200	1,881	(319)	1,927	1,605	(322)
Investment Income	2,000	4,616	2,616	532	3,911	3,379
Miscellaneous Other	—	2,591	2,591	—	3,040	3,040
Total Unrestricted Revenues	381,900	374,463	(7,437)	357,000	379,117	22,117
Restricted:						
Restricted Sales Tax	18,886	18,886	0	18,315	18,315	0
Federal Contracts and Grants	126,595	126,595	0	167,564	167,564	0
Departmental Collections	43,323	43,480	157	39,487	39,658	171
Aeronautics Fund	33,386	33,386	0	26,859	26,859	0
Investment Income	1,082	1,082	0	645	645	0
Restricted Taxes	818	818	0	(2,060)	(2,060)	0
Miscellaneous	13,964	13,964	0	12,540	12,540	0
Total Restricted Revenues	238,054	238,211	157	263,350	263,521	171
Total Revenues	619,954	612,674	(7,280)	620,350	642,638	22,288
Intrafund Eliminations		(26,320)			(18,855)	
Total Revenues GAAP Basis		586,354			623,783	
Expenditures:						
Transportation	557,770	539,274	18,496	557,334	527,709	29,625
Leave/Postemployment Benefits	658	545	113	4,600	4,600	0
Total Expenditures	558,428	539,819	18,609	561,934	532,309	29,625
Intrafund Eliminations		(26,320)			(18,855)	
Total Expenditures GAAP Basis		513,499			513,454	
Excess Revenues Over						
Expenditures	61,526	72,855	11,329	58,416	110,329	51,913
Other Financing Sources (Uses):						
Proceeds of Revenue Bonds/Contracts	1,688	1,688	0	—	—	0
Operating Transfers In	27,100	27,100	0	22,155	22,155	0
Operating Transfers Out	(102,835)	(102,835)	0	(90,798)	(90,798)	0
Total Other Financing Sources (Uses)	(74,047)	(74,047)	0	(68,643)	(68,643)	0
Excess Revenues and Other Sources Over						
(Under) Expenditures and Other Uses	(12,521)	(1,192)	11,329	(10,227)	41,686	51,913
Beginning Fund Balance	96,494	96,494	0	54,976	54,976	0
Residual Equity Transfers	—	—	0	(168)	(168)	0
Ending Fund Balance	\$ 83,973	\$ 95,302	\$ 11,329	\$ 44,581	\$ 96,494	\$ 51,913

STATE OF UTAH

SCHEDULE OF EXPENDITURES — DETAIL BUDGET AND ACTUAL TRANSPORTATION FUND

For the Fiscal Year Ended June 30, 2001

(Expressed in Thousands)

Line Item #	Appropriation Line Item Description	Source of Funding			Budget as Appropriated and Amended
		State Funds	Federal Funds	Restricted and Other Funds	
DEPARTMENT OF TRANSPORTATION					
256	Support Services	\$ 23,476	\$ 870	\$ —	\$ 24,346
257	Engineering Services	13,026	10,242	929	24,197
258	Maintenance Management	71,935	126	1,308	73,369
259	Construction Management	96,631	111,696	8,495	216,822
260	District Management	17,021	3,003	1,092	21,116
261	Equipment Management	3,996	—	18,791	22,787
262	Aeronautics	12,291	—	26,151	38,442
263	B and C Roads	106,222	—	—	106,222
264	Sidewalk Construction	1,779	—	—	1,779
265	Mineral Lease Allocations	22,305	—	—	22,305
—	Corridor Preservation	6,941	—	—	6,941
—	Nonappropriated	—	—	(556)	(556)
	Total Transportation	<u>\$ 375,623</u>	<u>\$ 125,937</u>	<u>\$ 56,210</u>	<u>\$ 557,770</u>
	Intrafund Eliminations				
	Total Transportation GAAP Basis				
LEAVE/POSTEMPLOYMENT BENEFITS					
—	Leave/Postemployment Benefits	<u>\$ —</u>	<u>\$ 658</u>	<u>\$ —</u>	<u>\$ 658</u>
TOTAL DEPARTMENT OF TRANSPORTATION					
	Total Expenditures	<u>\$ 375,623</u>	<u>\$ 126,595</u>	<u>\$ 56,210</u>	<u>\$ 558,428</u>
	Intrafund Eliminations				
	Total Expenditures GAAP Basis				

<u>Actual Expenditures</u>	<u>Lapse to Unrestricted</u>	<u>Lapse to Restricted and Other</u>	<u>Nonlapse or (Deficit) Carry Forward</u>	<u>Line Item #</u>
\$ 23,825	\$ —	\$ —	\$ 521	256
23,749	333	—	115	257
73,087	—	—	282	258
203,463	13,359	—	—	259
20,835	281	—	—	260
23,412	—	—	(625)	261
35,142	—	3,000	300	262
106,222	—	—	—	263
289	—	—	1,490	264
22,305	—	—	—	265
6,941	—	—	—	—
4	(560)	—	—	—
<u>539,274</u>	<u>\$ 13,413</u>	<u>\$ 3,000</u>	<u>\$ 2,083</u>	
(26,320)				
<u>\$ 512,954</u>				
<u>\$ 545</u>	<u>\$ —</u>	<u>\$ 113</u>	<u>\$ —</u>	—
\$ 539,819	<u>\$ 13,413</u>	<u>\$ 3,113</u>	<u>\$ 2,083</u>	
(26,320)				
<u>\$ 513,499</u>				

STATE OF UTAH

SCHEDULE OF EXPENDITURES BY TYPE TRANSPORTATION FUND

For the Fiscal Years Ended June 30, 2001 and 2000

(Expressed in Thousands)

	June 30, 2001	June 30, 2000	Dollar Change	Percent Change
Personal Services	\$ 71,013	\$ 69,281	\$ 1,732	2.5%
Health Insurance	11,423	10,861	562	5.2
Retirement Benefits	10,607	10,631	(24)	(.2)
FICA	5,406	5,235	171	3.3
Other Employee Benefits	4,891	4,440	451	10.2
Leave/Postemployment Benefits	545	4,600	(4,055)	(88.2)
In-State Travel	607	611	(4)	(.7)
Out-of-State Travel	352	299	53	17.7
Data Processing	2,624	2,617	7	0.3
Communications	1,496	1,667	(171)	(10.3)
Professional and Technical Services	46,239	23,666	22,573	95.4
Materials and Supplies	20,974	22,334	(1,360)	(6.1)
Rent – Land and Equipment	25,045	23,448	1,597	6.8
Maintenance – Buildings and Equipment	12,082	10,294	1,788	17.4
Utilities	3,043	2,618	425	16.2
Other Current Expenditures	15,211	9,317	5,894	63.3
Highway Construction	128,059	167,340	(39,281)	(23.5)
Other Capital Outlays	15,195	12,858	2,337	18.2
Payments to Other Governments	113,689	114,271	(582)	(.5)
Pass Through Funds	51,318	35,921	15,397	42.9
Total	<u>\$ 539,819</u>	<u>\$ 532,309</u>	<u>\$ 7,510</u>	1.4%

STATE OF UTAH

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET AND ACTUAL CENTENNIAL HIGHWAY FUND

For the Fiscal Years Ended June 30, 2001 and 2000

(Expressed in Thousands)

	June 30, 2001			June 30, 2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Unrestricted:						
Sales Tax	\$ 4,770	\$ 5,369	\$ 599	\$ 2,250	\$ 2,805	\$ 555
Licenses, Permits, and Fees:						
Motor Vehicle Registration Fees	18,032	17,360	(672)	17,506	17,152	(354)
Investment Income	1,446	2,912	1,466	2,138	8,435	6,297
Total Unrestricted Revenues	24,248	25,641	1,393	21,894	28,392	6,498
Restricted:						
Federal Contracts and Grants	120,342	120,342	0	45,121	45,121	0
Miscellaneous	240	240	0	80	80	0
Total Restricted Revenues	120,582	120,582	0	45,201	45,201	0
Total Revenues	144,830	146,223	1,393	67,095	73,593	6,498
Intrafund Eliminations		—			—	
Total Revenues GAAP Basis		146,223			73,593	
Expenditures:						
Transportation	364,699	364,699	0	383,276	383,276	0
Intrafund Eliminations		—			—	
Total Expenditures GAAP Basis		364,699			383,276	
Excess Revenues Over (Under)						
Expenditures	(219,869)	(218,476)	1,393	(316,181)	(309,683)	6,498
Other Financing Sources (Uses):						
Operating Transfers In	211,085	211,085	0	186,283	186,283	0
Operating Transfers Out	(47,732)	(47,732)	0	(42,406)	(42,406)	0
Total Other Financing Sources (Uses)	163,353	163,353	0	143,877	143,877	0
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	(56,516)	(55,123)	1,393	(172,304)	(165,806)	6,498
Beginning Fund Balance	119,056	119,056	0	284,862	284,862	0
Ending Fund Balance	\$ 62,540	\$ 63,933	\$ 1,393	\$ 112,558	\$ 119,056	\$ 6,498

STATE OF UTAH

SCHEDULE OF EXPENDITURES — DETAIL BUDGET AND ACTUAL CENTENNIAL HIGHWAY FUND

For the Fiscal Year Ended June 30, 2001

(Expressed in Thousands)

Line Item #	Appropriation Line Item Description	Source of Funding			Budget as Appropriated and Amended
		State Funds	Federal Funds	Restricted and Other Funds	
Centennial Highway Fund					
266	State Highway Construction	\$ 241,205	\$ 120,342	\$ 3,152	\$ 364,699
	Intrafund Eliminations				
	Total Centennial Highway Fund GAAP Basis				

<u>Actual Expenditures</u>	<u>Lapse to Unrestricted</u>	<u>Lapse to Restricted and Other</u>	<u>Nonlapse or (Deficit) Carry Forward</u>	<u>Line Item #</u>
\$ 364,699	\$ —	\$ —	\$ —	266
—				
<u>\$ 364,699</u>				

STATE OF UTAH

SCHEDULE OF EXPENDITURES BY TYPE
CENTENNIAL HIGHWAY FUND

For the Fiscal Years Ended June 30, 2001 and 2000 (Expressed in Thousands)

	June 30, 2001	June 30, 2000	Dollar Change	Percent Change
Highway Construction	\$ 364,699	\$ 383,276	\$ (18,577)	(4.8)%

STATE OF UTAH

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET AND ACTUAL SPORTS AUTHORITY FUND

For the Fiscal Years Ended June 30, 2001 and 2000

(Expressed in Thousands)

	June 30, 2001			June 30, 2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Unrestricted:						
Sales Tax	\$ —	\$ —	\$ 0	\$ 2,307	\$ 893	\$ (1,414)
Investment Income	83	243	160	118	341	223
Total Unrestricted Revenues	83	243	160	2,425	1,234	(1,191)
Restricted:						
Federal Contracts and Grants	24	24	0	—	—	0
Departmental Collections	—	—	0	1,000	1,000	0
Total Restricted Revenues	24	24	0	1,000	1,000	0
Total Revenues	107	267	160	3,425	2,234	(1,191)
Intrafund Eliminations		—			—	
Total Revenues GAAP Basis		267			2,234	
Expenditures:						
Community and Economic Development	948	720	228	3,790	3,414	376
Intrafund Eliminations		—			—	
Total Expenditures GAAP Basis		720			3,414	
Excess Revenues Over (Under) Expenditures	(841)	(453)	388	(365)	(1,180)	(815)
Other Financing (Uses):						
Operating Transfers Out	(3,923)	(3,923)	0	(1,406)	(1,112)	294
Excess Revenues Over (Under) Expenditures and Other Uses	(4,764)	(4,376)	388	(1,771)	(2,292)	(521)
Beginning Fund Balance	5,503	5,503	0	7,795	7,795	0
Ending Fund Balance	\$ 739	\$ 1,127	\$ 388	\$ 6,024	\$ 5,503	\$ (521)

STATE OF UTAH

SCHEDULE OF EXPENDITURES — DETAIL BUDGET AND ACTUAL SPORTS AUTHORITY FUND

For the Fiscal Year Ended June 30, 2001

(Expressed in Thousands)

Line Item #	Appropriation Line Item Description	Source of Funding			Budget as Appropriated and Amended
		State Funds	Federal Funds	Restricted and Other Funds	
SPORTS AUTHORITY					
—	Utah Sports Authority	\$ 924	\$ 24	\$ —	\$ 948
	Intrafund Eliminations				
	Total Sports Authority GAAP Basis				

<u>Actual Expenditures</u>	<u>Lapse to Unrestricted</u>	<u>Lapse to Restricted and Other</u>	<u>Nonlapse or (Deficit) Carry Forward</u>	<u>Line Item #</u>
\$ 720	<u>\$ 228</u>	<u>\$ —</u>	<u>\$ —</u>	—
<u>—</u>				
<u>\$ 720</u>				

STATE OF UTAH

SCHEDULE OF EXPENDITURES BY TYPE

SPORTS AUTHORITY FUND

For the Fiscal Years Ended June 30, 2001 and 2000

(Expressed in Thousands)

	June 30, 2001	June 30, 2000	Dollar Change	Percent Change
Personal Services	\$ 13	\$ 9	\$ 4	44.4%
FICA	1	1	0	0.0
Professional and Technical Services	5	7	(2)	(28.6)
Other Current Expenditures	<u>701</u>	<u>3,397</u>	<u>(2,696)</u>	<u>(79.4)</u>
Total	<u>\$ 720</u>	<u>\$ 3,414</u>	<u>\$ (2,694)</u>	<u>(78.9)%</u>

STATE OF UTAH

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET AND ACTUAL STATE CAPITOL FUND

For the Fiscal Years Ended June 30, 2001 and 2000

(Expressed in Thousands)

	June 30, 2001			June 30, 2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Unrestricted:						
Rents	\$ 239	\$ 239	\$ 0	\$ 263	\$ 263	\$ 0
Interest on Investments	14	14	0	—	—	0
Total Unrestricted Revenues	253	253	0	263	263	0
Intrafund Eliminations		—			—	
Total Revenues GAAP Basis		253			263	
Expenditures:						
General Government	2,510	2,504	6	2,361	2,361	0
Intrafund Eliminations		—			—	
Total Expenditures GAAP Basis		2,504			2,361	
Excess Revenues Over (Under)						
Expenditures	(2,257)	(2,251)	6	(2,098)	(2,098)	0
Other Financing Sources:						
Operating Transfers In	2,257	2,257	0	2,098	2,098	0
Excess Revenues and Other Sources						
Over Expenditures	0	6	6	0	0	0
Beginning Fund Balance	—	—	0	—	—	0
Ending Fund Balance	\$ 0	\$ 6	\$ 6	\$ 0	\$ 0	\$ 0

STATE OF UTAH

SCHEDULE OF EXPENDITURES — DETAIL BUDGET AND ACTUAL STATE CAPITOL FUND

For the Fiscal Year Ended June 30, 2001

(Expressed in Thousands)

Line Item #	Appropriation Line Item Description	Source of Funding			Budget as Appropriated and Amended
		State Funds	Federal Funds	Restricted and Other Funds	
STATE CAPITOL PRESERVATION					
—	Capitol Maintenance and Preservation	\$ 2,510	\$ —	\$ —	\$ 2,510
	Intrafund Eliminations				
	Total State Capitol Preservation GAAP Basis				

<u>Actual Expenditures</u>	<u>Lapse to Unrestricted</u>	<u>Lapse to Restricted and Other</u>	<u>Nonlapse or (Deficit) Carry Forward</u>	<u>Line Item #</u>
\$ 2,504	<u>\$ 6</u>	<u>\$ —</u>	<u>\$ —</u>	—
<u>—</u>				
<u>\$ 2,504</u>				

STATE OF UTAH

SCHEDULE OF EXPENDITURES BY TYPE STATE CAPITOL FUND

For the Fiscal Years Ended June 30, 2001 and 2000

(Expressed in Thousands)

	June 30, 2001	June 30, 2000	Dollar Change	Percent Change
Personal Services	\$ 109	\$ 97	\$ 12	12.4%
Health Insurance	15	11	4	36.4
Retirement Benefits	16	15	1	6.7
FICA	8	7	1	14.3
Other Employee Benefits	4	3	1	33.3
Out-of-State Travel	—	7	(7)	(100.0)
Data Processing	—	1	(1)	(100.0)
Communications	4	3	1	33.3
Maintenance – Buildings and Equipment	2,327	2,198	129	5.9
Other Current Expenditures	21	19	2	10.5
Total	<u>\$ 2,504</u>	<u>\$ 2,361</u>	<u>\$ 143</u>	6.1%

STATE OF UTAH

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET AND ACTUAL CONSUMER EDUCATION FUND

For the Fiscal Years Ended June 30, 2001 and 2000

(Expressed in Thousands)

	June 30, 2001			June 30, 2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Unrestricted:						
Fees and Fines	\$ 296	\$ 296	\$ 0	\$ 408	\$ 408	\$ 0
Investment Income	4	4	0	5	5	0
Total Unrestricted Revenues	300	300	0	413	413	0
Intrafund Eliminations		—			—	
Total Revenues GAAP Basis		300			413	
Expenditures:						
Business, Labor, and Agriculture	295	255	40	322	322	0
Intrafund Eliminations		—			—	
Total Expenditures GAAP Basis		255			322	
Excess Revenues Over						
Expenditures	5	45	40	91	91	0
Other Financing (Uses):						
Operating Transfers Out	(5)	(5)	0	(101)	(101)	0
Excess Revenues Over (Under)						
Expenditures and Other Uses	0	40	40	(10)	(10)	0
Beginning Fund Balance	307	307	0	317	317	0
Ending Fund Balance	\$ 307	\$ 347	\$ 40	\$ 307	\$ 307	\$ 0

STATE OF UTAH

SCHEDULE OF EXPENDITURES — DETAIL BUDGET AND ACTUAL CONSUMER EDUCATION FUND

For the Fiscal Year Ended June 30, 2001

(Expressed in Thousands)

Line Item #	Appropriation Line Item Description	Source of Funding			Budget as Appropriated and Amended
		State Funds	Federal Funds	Restricted and Other Funds	
CONSUMER EDUCATION					
—	Education and Training	\$ 295	\$ —	\$ —	\$ 295
	Intrafund Eliminations				
	Total Consumer Education GAAP Basis				

<u>Actual Expenditures</u>	<u>Lapse to Unrestricted</u>	<u>Lapse to Restricted and Other</u>	<u>Nonlapse or (Deficit) Carry Forward</u>	<u>Line Item #</u>
\$ 255	<u>\$ 40</u>	<u>\$ —</u>	<u>\$ —</u>	—
<u>—</u>				
<u>\$ 255</u>				

STATE OF UTAH

SCHEDULE OF EXPENDITURES BY TYPE CONSUMER EDUCATION FUND

For the Fiscal Years Ended June 30, 2001 and 2000

(Expressed in Thousands)

	June 30, 2001	June 30, 2000	Dollar Change	Percent Change
Personal Services	\$ 25	\$ 64	\$ (39)	(60.9)%
Health Insurance	3	7	(4)	(57.1)
Retirement Benefits	2	1	1	100.0
FICA	2	5	(3)	(60.0)
Other Employee Benefits	1	2	(1)	(50.0)
In-State Travel	3	1	2	200.0
Out-of-State Travel	30	38	(8)	(21.1)
Data Processing	1	4	(3)	(75.0)
Professional and Technical Services	81	70	11	15.7
Other Current Expenditures	107	130	(23)	(17.7)
Total	<u>\$ 255</u>	<u>\$ 322</u>	<u>\$ (67)</u>	(20.8)%

STATE OF UTAH

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET AND ACTUAL RURAL DEVELOPMENT FUND

For the Fiscal Years Ended June 30, 2001 and 2000

(Expressed in Thousands)

	June 30, 2001			June 30, 2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Unrestricted:						
Rents and Royalties	\$ 1,304	\$ 1,304	\$ 0	\$ 265	\$ 265	\$ 0
Interest on Investments	41	41	0	8	8	0
Total Unrestricted Revenues	1,345	1,345	0	273	273	0
Intrafund Eliminations		—			—	
Total Revenues GAAP Basis		1,345			273	
Expenditures:						
Community and Economic Development	1,485	425	1,060	359	10	349
Intrafund Eliminations		—			—	
Total Expenditures GAAP Basis		425			10	
Excess Revenues Over (Under)						
Expenditures	(140)	920	1,060	(86)	263	349
Other Financing Sources:						
Operating Transfers In	140	140	0	86	86	0
Excess Revenues and Other Sources						
Over Expenditures	0	1,060	1,060	0	349	349
Beginning Fund Balance	505	505	0	156	156	0
Ending Fund Balance	\$ 505	\$ 1,565	\$ 1,060	\$ 156	\$ 505	\$ 349

STATE OF UTAH

SCHEDULE OF EXPENDITURES — DETAIL
BUDGET AND ACTUAL
RURAL DEVELOPMENT FUND

For the Fiscal Year Ended June 30, 2001 (Expressed in Thousands)

Line Item #	Appropriation Line Item Description	Source of Funding			Budget as Appropriated and Amended
		State Funds	Federal Funds	Restricted and Other Funds	
RURAL DEVELOPMENT					
—	Administration	\$ 1,485	\$ —	\$ —	\$ 1,485
	Intrafund Eliminations				
	Total Rural Development GAAP Basis				

<u>Actual Expenditures</u>	<u>Lapse to Unrestricted</u>	<u>Lapse to Restricted and Other</u>	<u>Nonlapse or (Deficit) Carry Forward</u>	<u>Line Item #</u>
\$ 425	<u>\$ 1,060</u>	<u>\$ —</u>	<u>\$ —</u>	—
<u>—</u>				
<u>\$ 425</u>				

STATE OF UTAH

SCHEDULE OF EXPENDITURES BY TYPE RURAL DEVELOPMENT FUND

For the Fiscal Years Ended June 30, 2001 and 2000

(Expressed in Thousands)

	June 30, 2001	June 30, 2000	Dollar Change	Percent Change
Other Current Expenditures	\$ 27	\$ 10	17	170.0
Cooperative Agreements	253	—	253	—
Payments to Other Governments	145	—	145	—
Total	<u>\$ 425</u>	<u>\$ 10</u>	<u>\$ 415</u>	4,150.0%

STATE OF UTAH

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET AND ACTUAL TOBACCO ENDOWMENT FUND

For the Fiscal Years Ended June 30, 2001 and 2000

(Expressed in Thousands)

	June 30, 2001			June 30, 2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Unrestricted:						
Tobacco Settlement Receipts	\$ 13,675	\$ 13,675	\$ 0	\$ —	\$ —	\$ 0
Interest on Investments	58	58	0	—	—	0
Total Unrestricted Revenues	13,733	13,733	0	0	0	0
Intrafund Eliminations		—			—	
Total Revenues GAAP Basis		13,733			0	
Expenditures:						
General Government	—	—	0	—	—	0
Intrafund Eliminations		—			—	
Total Expenditures GAAP Basis		0			0	
Excess Revenues Over Expenditures	13,733	13,733	0	0	0	0
Other Financing Sources:						
Operating Transfers In	13,788	13,788	0	—	—	0
Excess Revenues and Other Sources Over Expenditures	27,521	27,521	0	0	0	0
Beginning Fund Balance	—	—	0	—	—	0
Ending Fund Balance	\$ 27,521	\$ 27,521	\$ 0	\$ 0	\$ 0	\$ 0

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STATE OF UTAH

CAPITAL PROJECTS FUNDS

The Capital Projects Funds

are used to account for the financial resources used for the acquisition or construction of major capital facilities.

General Government

This fund accounts for the acquisition or construction of major capital facilities for use by the State and its component units. The fund receives financial resources from the proceeds of general obligation bonds, legislative appropriations, and intergovernmental revenues.

State Building Ownership Authority (Blended Component Unit)

This fund accounts for the acquisition or construction of major capital facilities for use by various state agencies. The fund receives financial resources from the proceeds of lease revenue bonds issued by the Authority and the interest earned on the proceeds of the bonds.

STATE OF UTAH

COMBINING BALANCE SHEET CAPITAL PROJECTS FUNDS

June 30, 2001

(Expressed in Thousands)

	General Government	State Building Ownership Authority	Total	
			June 30, 2001	June 30, 2000
Assets				
Cash and Cash Equivalents	\$ 116,289	\$ —	\$ 116,289	\$ 51,794
Investments	13,268	5,820	19,088	32,342
Receivables:				
Accounts	17	—	17	392
Due From State Building Ownership Authority	3,323	(3,323)	0	0
Due From Other Funds	867	—	867	2,139
Due From Component Units	13,324	—	13,324	4,475
Total Assets	<u>\$ 147,088</u>	<u>\$ 2,497</u>	<u>\$ 149,585</u>	<u>\$ 91,142</u>
Liabilities and Fund Balances				
Liabilities:				
Contracts Payable	\$ 18,661	\$ 220	\$ 18,881	\$ 10,427
Due to Other Funds	2,226	55	2,281	2,715
Deferred Revenue	83	—	83	170
Total Liabilities	<u>20,970</u>	<u>275</u>	<u>21,245</u>	<u>13,312</u>
Fund Balances:				
Reserved:				
Reserved for Encumbrances	107,079	102	107,181	90,774
Reserved Revenue Bond Proceeds	—	2,120	2,120	5,663
Reserved for Planning	124	—	124	252
Total Reserved	<u>107,203</u>	<u>2,222</u>	<u>109,425</u>	<u>96,689</u>
Unreserved Designated for Capital Projects	18,915	—	18,915	0
Unreserved Undesignated	—	—	0	(18,859)
Total Fund Balances	<u>126,118</u>	<u>2,222</u>	<u>128,340</u>	<u>77,830</u>
Total Liabilities and Fund Balances	<u>\$ 147,088</u>	<u>\$ 2,497</u>	<u>\$ 149,585</u>	<u>\$ 91,142</u>

STATE OF UTAH

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES CAPITAL PROJECTS FUNDS

For the Fiscal Year Ended June 30, 2001

(Expressed in Thousands)

	General Government	State Building Ownership Authority	Total	
			June 30, 2001	June 30, 2000
Revenues:				
Restricted:				
Intergovernmental Revenues	\$ 35,225	\$ —	\$ 35,225	\$ 80,431
Investment Income	828	579	1,407	3,013
Miscellaneous	9,143	—	9,143	644
Total Revenues	<u>45,196</u>	<u>579</u>	<u>45,775</u>	<u>84,088</u>
Expenditures:				
Capital Outlay	<u>146,845</u>	<u>6,281</u>	<u>153,126</u>	<u>191,819</u>
Excess Revenues (Under) Expenditures	<u>(101,649)</u>	<u>(5,702)</u>	<u>(107,351)</u>	<u>(107,731)</u>
Other Financing Sources (Uses):				
Proceeds of Revenue Bonds/Contracts	—	—	0	6,333
Proceeds of General Obligation Bonds	15,153	—	15,153	38,169
Operating Transfers In	145,991	—	145,991	60,284
Operating Transfers Out	<u>(787)</u>	<u>(2,496)</u>	<u>(3,283)</u>	<u>(8,801)</u>
Total Other Financing Sources (Uses)	<u>160,357</u>	<u>(2,496)</u>	<u>157,861</u>	<u>95,985</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	58,708	(8,198)	50,510	(11,746)
Beginning Fund Balances	<u>67,410</u>	<u>10,420</u>	<u>77,830</u>	<u>89,576</u>
Ending Fund Balances	<u>\$ 126,118</u>	<u>\$ 2,222</u>	<u>\$ 128,340</u>	<u>\$ 77,830</u>

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STATE OF UTAH

DEBT SERVICE FUNDS

The Debt Service Funds

are used to account for the accumulation of resources and the payment of principal and interest on general obligation debt and certain revenue bonds.

General Government

This fund accounts for the payment of principal and interest on the State's general obligation bonds and certain water bonds. The fund receives most of its financial resources from appropriations made by the Legislature.

State Building Ownership Authority (Blended Component Unit)

This fund accounts for the payment of principal and interest on lease revenue bonds issued by the Authority. The major source of revenue for the fund is from rent payments made by various state agencies occupying the facilities owned by the Authority.

STATE OF UTAH

COMBINING BALANCE SHEET DEBT SERVICE FUNDS

June 30, 2001

(Expressed in Thousands)

	General Government	State Building Ownership Authority	Total	
			June 30, 2001	June 30, 2000
Assets				
Cash and Cash Equivalents	\$ 28,071	\$ 1,250	\$ 29,321	\$ 27,198
Investments	438	4,515	4,953	6,825
Receivables:				
Accrued Interest	—	45	45	59
Due From Other Funds	—	13	13	124
Due From Component Units	—	16,615	16,615	17,556
Total Assets	<u>\$ 28,509</u>	<u>\$ 22,438</u>	<u>\$ 50,947</u>	<u>\$ 51,762</u>
Liabilities and Fund Balances				
Liabilities:				
Vouchers Payable	\$ 96	\$ —	\$ 96	\$ 53
Accrued Liabilities	21,764	827	22,591	25,240
Due to Other Funds	—	170	170	156
Deferred Revenue	—	16,615	16,615	17,556
Total Liabilities	<u>21,860</u>	<u>17,612</u>	<u>39,472</u>	<u>43,005</u>
Fund Balances:				
Reserved for Debt Service	255	4,826	5,081	5,051
Unreserved Designated for Debt Service	6,394	—	6,394	3,706
Total Fund Balances	<u>6,649</u>	<u>4,826</u>	<u>11,475</u>	<u>8,757</u>
Total Liabilities and Fund Balances	<u>\$ 28,509</u>	<u>\$ 22,438</u>	<u>\$ 50,947</u>	<u>\$ 51,762</u>

STATE OF UTAH

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES DEBT SERVICE FUNDS

For the Fiscal Year Ended June 30, 2001

(Expressed in Thousands)

	General Government	State Building Ownership Authority	Total	
			June 30, 2001	June 30, 2000
Revenues:				
Restricted:				
Investment Income	\$ 55	\$ 212	\$ 267	\$ 1,455
Rent	—	19,777	19,777	19,800
Total Revenues	55	19,989	20,044	21,255
Expenditures:				
Principal Retirement	82,190	10,768	92,958	88,269
Interest and Other Charges	54,091	11,837	65,928	70,005
Total Expenditures	136,281	22,605	158,886	158,274
Excess Revenues (Under) Expenditures	(136,226)	(2,616)	(138,842)	(137,019)
Other Financing Sources:				
Proceeds of Revenue Bonds	—	—	0	664
Operating Transfers In	138,841	2,719	141,560	136,988
Total Other Financing Sources	138,841	2,719	141,560	137,652
Excess Revenues and Other Sources Over Expenditures	2,615	103	2,718	633
Beginning Fund Balances	4,034	4,723	8,757	8,124
Ending Fund Balances	\$ 6,649	\$ 4,826	\$ 11,475	\$ 8,757

STATE OF UTAH

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET AND ACTUAL DEBT SERVICE FUNDS — GENERAL GOVERNMENT

For the Fiscal Years Ended June 30, 2001 and 2000

(Expressed in Thousands)

	June 30, 2001			June 30, 2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Restricted:						
Investment Income	\$ 55	\$ 55	\$ 0	\$ 1,092	\$ 1,092	\$ 0
Total Restricted Revenues	55	55	0	1,092	1,092	0
Intrafund Eliminations		—			—	
Total Revenues GAAP Basis		55			1,092	
Expenditures:						
Principal Retirement	82,190	82,190	0	78,020	78,020	0
Interest and Other Charges	54,091	54,091	0	57,755	57,755	0
Total Expenditures	136,281	136,281	0	135,775	135,775	0
Intrafund Eliminations		—			—	
Total Expenditures GAAP Basis		136,281			135,775	
Excess Revenues (Under)						
Expenditures	(136,226)	(136,226)	0	(134,683)	(134,683)	0
Other Financing Sources:						
Operating Transfers In	138,841	138,841	0	135,679	135,679	0
Total Other Financing Sources	138,841	138,841	0	135,679	135,679	0
Excess Revenues and Other Sources						
Over Expenditures	2,615	2,615	0	996	996	0
Beginning Fund Balance	4,034	4,034	0	3,038	3,038	0
Ending Fund Balance	\$ 6,649	\$ 6,649	\$ 0	\$ 4,034	\$ 4,034	\$ 0

STATE OF UTAH

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET AND ACTUAL DEBT SERVICE FUNDS — STATE BUILDING OWNERSHIP AUTHORITY

For the Fiscal Years Ended June 30, 2001 and 2000

(Expressed in Thousands)

	June 30, 2001			June 30, 2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Restricted:						
Investment Income	\$ 212	\$ 212	\$ 0	\$ 363	\$ 363	\$ 0
Rent	19,777	19,777	0	19,800	19,800	0
Total Restricted Revenues	19,989	19,989	0	20,163	20,163	0
Intrafund Eliminations		—			—	
Total Revenues GAAP Basis		19,989			20,163	
Expenditures:						
Principal Retirement	10,768	10,768	0	10,249	10,249	0
Interest and Other Charges	11,837	11,837	0	12,250	12,250	0
Total Expenditures	22,605	22,605	0	22,499	22,499	0
Intrafund Eliminations		—			—	
Total Expenditures GAAP Basis		22,605			22,499	
Excess Revenues (Under)						
Expenditures	(2,616)	(2,616)	0	(2,336)	(2,336)	0
Other Financing Sources:						
Proceeds of Revenue Bonds	—	—	0	664	664	0
Operating Transfers In	2,719	2,719	0	1,309	1,309	0
Total Other Financing Sources	2,719	2,719	0	1,973	1,973	0
Excess Revenues and Other Sources						
Over (Under) Expenditures	103	103	0	(363)	(363)	0
Beginning Fund Balance	4,723	4,723	0	5,086	5,086	0
Ending Fund Balance	\$ 4,826	\$ 4,826	\$ 0	\$ 4,723	\$ 4,723	\$ 0

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STATE OF UTAH

ENTERPRISE FUNDS

The Enterprise Funds

are used to account for the operations of state agencies that provide goods and services to the general public and that finance their operations through user charges.

Alcoholic Beverage Control

The Alcoholic Beverage Control Commission was established by the Legislature to conduct, license, and regulate the sale of alcoholic beverages. Funding is provided through the sale of products. The net profit from the Fund is transferred to the State's General Fund and is used for general government purposes.

Student Assistance Programs

These programs were created by the Legislature and are comprised of two programs administered by the State Board of Regents: Utah Higher Education Assistance Authority Student Loan Guarantee Program and the Student Loan Purchase Program. The purpose of these programs is to guarantee the repayment of student loans made by participating lenders to eligible student borrowers and to make loans to, and purchase the loans of, qualified students attending eligible institutions of higher education. Funds are acquired from bonds, lines-of-credit, variable rate demand notes, and financing agreements with the Student Loan Marketing Association.

Utah Correctional Industries (UCI)

UCI was established to provide employment for prisoners of the Utah State Prison. UCI manufactures and sells such items as license plates, furniture, highway signs, dairy and meat products, and provides printing and other miscellaneous products and services. Funding comes from charges for products and services.

State Trust Lands Administration

This agency manages the assets of the School and Institutional Trust Lands nonexpendable trust fund. Its objective is to maximize growth of principal and income production for the beneficiaries.

Agriculture Loan Fund

This fund is comprised of two separate revolving loan programs: the Agriculture Resource Development Loan Fund and the Rural Rehabilitation Fund. Both programs issue farm loans for soil and water conservation projects and the rehabilitation of rural areas within the State.

Utah Dairy Commission

The purpose of the Commission is to promote the use of dairy products. Its operations are comprised of promotion, advertising, research, and nutritional education regarding dairy products. Funding consists primarily of collections from milk producers.

Clean Fuels Vehicle Loan Fund

This fund was created by the Legislature to provide a revolving loan fund for the conversion of government and private fleet vehicles to clean fuel. Funds are provided from public and private contributions, appropriations, and interest earnings on loans and invested funds.

Petroleum Storage Tank Loan Fund

This fund was created by the Legislature to provide revolving loan capital to support small businesses, increase the availability of gasoline in rural areas, and reduce the threat of a petroleum release. Funds are provided by appropriations and interest earnings on loans and invested funds.

Revitalization Programs

The Legislature created these programs to benefit members of the Ute Indian Tribe in the Uintah Basin and members of the Navajo Nation in San Juan County. These programs issue grants and loans to serve persons who may be socially or economically impacted by mineral resource development in these areas. Funding is provided from a percentage of oil and gas severance taxes and interest earnings.

Critical Land Conservation Fund

The LeRay McAllister Critical Land Conservation Fund was created by the Legislature for the purpose of issuing loans and grants to assist local entities in their effort to preserve open land in the State. Funding consists primarily of state appropriations and funds from the State Building Energy Efficiency Program.

STATE OF UTAH

COMBINING BALANCE SHEET ENTERPRISE FUNDS

June 30, 2001

(Expressed in Thousands)

	Alcoholic Beverage Control	Student Assistance Programs	Utah Correctional Industries	State Trust Lands Administration
Assets				
Current Assets:				
Cash and Cash Equivalents	\$ 102	\$ 64,535	\$ —	\$ 2,636
Short-Term Investments	—	205,789	—	—
Receivables:				
Accounts	1,246	4,273	742	5,604
Notes	—	145,000	—	—
Accrued Interest	—	20,427	—	581
Due From Other Funds	243	—	1,736	1
Inventories	15,041	—	680	—
Prepaid Items	39	615	19	—
Total Current Assets	<u>16,671</u>	<u>440,639</u>	<u>3,177</u>	<u>8,822</u>
Other Assets:				
Advances To Other Funds	—	—	—	—
Other Investments	—	15,411	—	—
Notes/Mortgages Receivable Due After One Year	—	812,656	—	—
Deferred Charges Due After One Year	—	6,545	—	—
Total Other Assets	<u>0</u>	<u>834,612</u>	<u>0</u>	<u>0</u>
Fixed Assets:				
Land	4,357	—	—	5,963
Buildings and Improvements	20,396	—	2,051	—
Machinery and Equipment	6,090	1,218	2,406	1,163
Accumulated Depreciation	(7,491)	(776)	(2,105)	(687)
Construction-In-Progress	300	—	—	—
Total Fixed Assets	<u>23,652</u>	<u>442</u>	<u>2,352</u>	<u>6,439</u>
Total Assets	<u>\$ 40,323</u>	<u>\$ 1,275,693</u>	<u>\$ 5,529</u>	<u>\$ 15,261</u>
Liabilities and Fund Equity				
Liabilities:				
Current Liabilities:				
Vouchers Payable	\$ 4,804	\$ 6,824	\$ 353	\$ 617
Accrued Liabilities Due Within One Year	681	5,958	345	285
Due to Other Funds	10,506	—	436	4,720
Deferred Revenue Due Within One Year	—	1,483	—	1,535
Revenue Bonds Payable Due Within One Year	442	7,540	40	—
Obligations Under Capital Leases Due Within One Year	72	—	—	—
Total Current Liabilities	<u>16,505</u>	<u>21,805</u>	<u>1,174</u>	<u>7,157</u>
Long-Term Liabilities:				
Accrued Liabilities Due After One Year	—	46,940	—	—
Deferred Revenue Due After One Year	—	3,939	—	—
Revenue Bonds Payable Due After One Year	10,083	1,024,954	1,235	—
Obligations Under Capital Leases Due After One Year	96	—	—	—
Total Long-Term Liabilities	<u>10,179</u>	<u>1,075,833</u>	<u>1,235</u>	<u>0</u>
Total Liabilities	<u>26,684</u>	<u>1,097,638</u>	<u>2,409</u>	<u>7,157</u>
Fund Equity:				
Contributed Working Capital	13,639	—	3,103	5,405
Retained Earnings	—	178,055	17	2,699
Total Fund Equity	<u>13,639</u>	<u>178,055</u>	<u>3,120</u>	<u>8,104</u>
Total Liabilities and Fund Equity	<u>\$ 40,323</u>	<u>\$ 1,275,693</u>	<u>\$ 5,529</u>	<u>\$ 15,261</u>

Agriculture Loan Fund	Utah Dairy Commission	Clean Fuels Vehicle Loan Fund	Petroleum Storage Tank Loan Fund	Revitalization Programs	Critical Land Conservation Fund	Total June 30, 2001
\$ 6,468	\$ 396	\$ 2,513	\$ 4,547	\$ 6,558	\$ 1,611	\$ 89,366
—	—	—	—	—	—	205,789
—	199	—	—	—	—	12,064
2,880	—	5	193	—	—	148,078
411	—	2	—	—	—	21,421
6	—	20	—	—	—	2,006
—	57	—	—	—	—	15,778
—	1	—	—	—	—	674
<u>9,765</u>	<u>653</u>	<u>2,540</u>	<u>4,740</u>	<u>6,558</u>	<u>1,611</u>	<u>495,176</u>
—	—	100	—	—	—	100
—	327	—	—	—	—	15,738
21,563	—	29	976	—	—	835,224
—	—	—	—	—	—	6,545
<u>21,563</u>	<u>327</u>	<u>129</u>	<u>976</u>	<u>0</u>	<u>0</u>	<u>857,607</u>
—	32	—	—	—	—	10,352
—	117	—	—	—	—	22,564
20	84	—	—	—	—	10,981
(15)	(134)	—	—	—	—	(11,208)
—	—	—	—	—	—	300
<u>5</u>	<u>99</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>32,989</u>
<u>\$ 31,333</u>	<u>\$ 1,079</u>	<u>\$ 2,669</u>	<u>\$ 5,716</u>	<u>\$ 6,558</u>	<u>\$ 1,611</u>	<u>\$ 1,385,772</u>
\$ —	\$ 127	\$ —	\$ —	\$ —	\$ —	\$ 12,725
16	18	—	—	—	—	7,303
17	—	146	—	38	4	15,867
—	—	—	—	—	—	3,018
—	—	—	—	—	—	8,022
—	—	—	—	—	—	72
<u>33</u>	<u>145</u>	<u>146</u>	<u>0</u>	<u>38</u>	<u>4</u>	<u>47,007</u>
—	—	—	—	—	—	46,940
—	—	—	—	—	—	3,939
—	—	—	—	—	—	1,036,272
—	—	—	—	—	—	96
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,087,247</u>
<u>33</u>	<u>145</u>	<u>146</u>	<u>0</u>	<u>38</u>	<u>4</u>	<u>1,134,254</u>
20,037	—	1,650	5,000	400	180	49,414
<u>11,263</u>	<u>934</u>	<u>873</u>	<u>716</u>	<u>6,120</u>	<u>1,427</u>	<u>202,104</u>
<u>31,300</u>	<u>934</u>	<u>2,523</u>	<u>5,716</u>	<u>6,520</u>	<u>1,607</u>	<u>251,518</u>
<u>\$ 31,333</u>	<u>\$ 1,079</u>	<u>\$ 2,669</u>	<u>\$ 5,716</u>	<u>\$ 6,558</u>	<u>\$ 1,611</u>	<u>\$ 1,385,772</u>

STATE OF UTAH

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS ENTERPRISE FUNDS

For the Fiscal Year Ended June 30, 2001

(Expressed in Thousands)

	Alcoholic Beverage Control	Student Assistance Programs	Utah Correctional Industries	State Trust Lands Administration
Operating Revenues:				
Investment Earnings	\$ —	\$ 14,108	\$ —	\$ —
Liquor:				
Sales	122,927	—	—	—
Licenses, Permits, and Fees	852	—	—	7
Charges for Services/Premiums	—	5,735	12,733	7,709
Interest on Notes/Mortgages	—	64,307	—	—
Federal Reinsurance and Allowances	—	20,313	—	—
Miscellaneous	5	—	—	—
Total Operating Revenues	123,784	104,463	12,733	7,716
Cost of Goods Sold	77,346	—	10,208	—
Gross Profit	46,438	104,463	2,525	7,716
Operating Expenses:				
Administration	11,897	32,143	2,460	4,824
Payments on Loan Guarantees	—	10,630	—	—
Grants	—	—	—	—
Rentals and Leases	507	—	110	380
Maintenance	921	—	34	10
Interest	—	47,946	—	—
Depreciation	1,516	70	77	186
Supplies and Other Miscellaneous	756	—	340	122
Total Operating Expenses	15,597	90,789	3,021	5,522
Total Operating Income (Loss)	30,841	13,674	(496)	2,194
Non-Operating Income (Expenses):				
Investment Earnings	6	2,513	52	118
Gain (Loss) on Sale of Fixed Assets	(12)	—	—	—
Tax Revenues	—	—	—	—
Interest Expense	(582)	—	(65)	—
Total Non-Operating Income (Expenses)	(588)	2,513	(13)	118
Income (Loss) Before Operating Transfers	30,253	16,187	(509)	2,312
Operating Transfers In	—	—	—	—
Operating Transfers Out	(30,253)	(250)	—	—
Net Income (Loss)	0	15,937	(509)	2,312
Beginning Retained Earnings	—	162,118	526	387
Ending Retained Earnings	\$ 0	\$ 178,055	\$ 17	\$ 2,699

Agriculture Loan Fund	Utah Dairy Commission	Clean Fuels Vehicle Loan Fund	Petroleum Storage Tank Loan Fund	Revitalization Programs	Critical Land Conservation Fund	Total June 30, 2001
\$ 388	\$ —	\$ 139	\$ 249	\$ 181	\$ —	\$ 15,065
—	—	—	—	—	—	122,927
—	—	—	—	—	—	859
—	2,183	—	—	—	—	28,360
810	—	—	38	—	—	65,155
—	—	—	—	—	—	20,313
9	175	—	—	—	—	189
<u>1,207</u>	<u>2,358</u>	<u>139</u>	<u>287</u>	<u>181</u>	<u>0</u>	<u>252,868</u>
—	—	—	—	—	—	87,554
<u>1,207</u>	<u>2,358</u>	<u>139</u>	<u>287</u>	<u>181</u>	<u>0</u>	<u>165,314</u>
224	2,068	47	—	9	42	53,714
—	—	—	—	—	—	10,630
—	—	100	—	399	3,899	4,398
—	—	—	—	—	—	997
—	—	—	—	—	—	965
—	—	—	—	—	—	47,946
3	11	—	—	—	—	1,863
16	194	—	—	—	—	1,428
<u>243</u>	<u>2,273</u>	<u>147</u>	<u>0</u>	<u>408</u>	<u>3,941</u>	<u>121,941</u>
<u>964</u>	<u>85</u>	<u>(8)</u>	<u>287</u>	<u>(227)</u>	<u>(3,941)</u>	<u>43,373</u>
—	6	—	—	—	260	2,955
—	—	—	—	—	—	(12)
500	—	—	—	3,330	—	3,830
—	—	—	—	—	—	(647)
<u>500</u>	<u>6</u>	<u>0</u>	<u>0</u>	<u>3,330</u>	<u>260</u>	<u>6,126</u>
<u>1,464</u>	<u>91</u>	<u>(8)</u>	<u>287</u>	<u>3,103</u>	<u>(3,681)</u>	<u>49,499</u>
—	—	—	—	—	2,750	2,750
(235)	—	—	(100)	—	—	(30,838)
<u>1,229</u>	<u>91</u>	<u>(8)</u>	<u>187</u>	<u>3,103</u>	<u>(931)</u>	<u>21,411</u>
<u>10,034</u>	<u>843</u>	<u>881</u>	<u>529</u>	<u>3,017</u>	<u>2,358</u>	<u>180,693</u>
<u>\$ 11,263</u>	<u>\$ 934</u>	<u>\$ 873</u>	<u>\$ 716</u>	<u>\$ 6,120</u>	<u>\$ 1,427</u>	<u>\$ 202,104</u>

STATE OF UTAH

COMBINING STATEMENT OF CASH FLOWS ENTERPRISE FUNDS

For the Fiscal Year Ended June 30, 2001

(Expressed in Thousands)

	Alcoholic Beverage Control	Student Assistance Programs	Utah Correctional Industries	State Trust Lands Administration
Increase (Decrease) in Cash and Cash Equivalents:				
Cash Flows From Operating Activities:				
Receipts from Customers/Loan Interest/Fees/Premiums	\$ 146,564	\$ 58,293	\$ 3,587	\$ 8,086
Receipts from Loan Maturities	—	130,330	—	—
Receipts of Federal Reinsurance and Allowances	—	24,673	—	—
Receipts from State Customers	—	—	9,034	—
Student Loan Disbursements Received from Lenders	—	209,244	—	—
Student Loan Disbursements Sent to Schools	—	(208,988)	—	—
Payments to Suppliers/Claims/Grants	(81,548)	(22,790)	(4,846)	(1,322)
Disbursements for Loans Receivable	—	(242,168)	—	—
Payments on Loan Guarantees	—	(16,014)	—	—
Payments for Employee Services and Benefits	(9,835)	(2,574)	(7,432)	(3,502)
Payments to State Suppliers	(2,093)	—	(519)	(51)
Payments of Sales, School Lunch, and Premium Taxes	(22,854)	—	—	—
Net Cash Provided (Used) by Operating Activities	<u>30,234</u>	<u>(69,994)</u>	<u>(176)</u>	<u>3,211</u>
Cash Flows from Noncapital Financing Activities:				
Borrowings Under Revolving Loans	8,206	—	214	—
Repayments Under Revolving Loans	(6,058)	—	—	—
Receipts from Bonds, Notes, Advances, and Deposits	—	258,500	485	—
Payments of Bonds, Notes, Advances, and Deposits	—	(95,035)	(20)	—
Interest Paid on Bonds, Notes, and Financing Costs	—	(52,790)	(57)	—
Oil and Gas Severance Tax	—	—	—	—
Operating Transfers In from Other Funds	—	—	—	—
Operating Transfers Out to Other Funds	(30,253)	(250)	—	—
Equity Transfers Out to Other Funds	(1,533)	—	—	(24)
Net Cash Provided (Used) by Noncapital Financing Activities	<u>(29,638)</u>	<u>110,425</u>	<u>622</u>	<u>(24)</u>
Cash Flows from Capital and Related Financing Activities:				
Proceeds from Bond and Note Debt Issuance/Grants	55	—	—	—
Principal Paid on Debt and Contract Maturities	(535)	—	—	—
Acquisition and Construction of Capital Assets	(492)	(37)	(536)	(1,729)
Interest Paid on Bonds, Notes, and Capital Leases	(584)	—	—	—
Transfers In from Other Funds	961	—	—	—
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(595)</u>	<u>(37)</u>	<u>(536)</u>	<u>(1,729)</u>
Cash Flows from Investing Activities:				
Proceeds from the Sale and Maturity of Investments	—	460,692	—	—
Receipts of Interest and Dividends from Investments	—	15,779	52	118
Payments to Purchase Investments	—	(504,372)	—	—
Net Cash Provided (Used) by Investing Activities	<u>0</u>	<u>(27,901)</u>	<u>52</u>	<u>118</u>
Net Increase (Decrease) in Cash and Cash Equivalents	1	12,493	(38)	1,576
Beginning Cash and Cash Equivalents	101	52,042	38	1,060
Ending Cash and Cash Equivalents	<u>\$ 102</u>	<u>\$ 64,535</u>	<u>\$ 0</u>	<u>\$ 2,636</u>

<u>Agriculture Loan Fund</u>	<u>Utah Dairy Commission</u>	<u>Clean Fuels Vehicle Loan Fund</u>	<u>Petroleum Storage Tank Loan Fund</u>	<u>Revitalization Programs</u>	<u>Critical Land Conservation Fund</u>	<u>Total June 30, 2001</u>
\$ 1,152	\$ 2,448	\$ 143	\$ 286	\$ 181	\$ —	\$ 220,740
3,282	—	54	234	—	—	133,900
—	—	—	—	—	—	24,673
10	—	—	—	—	—	9,044
—	—	—	—	—	—	209,244
—	—	—	—	—	—	(208,988)
(17)	(1,830)	(40)	—	(489)	(4,836)	(117,718)
(5,455)	—	(5)	(50)	—	—	(247,678)
—	—	—	—	—	—	(16,014)
(192)	(418)	(1)	—	—	—	(23,954)
(31)	—	—	—	—	(40)	(2,734)
—	—	—	—	—	—	(22,854)
<u>(1,251)</u>	<u>200</u>	<u>151</u>	<u>470</u>	<u>(308)</u>	<u>(4,876)</u>	<u>(42,339)</u>
—	—	—	—	—	—	8,420
—	—	—	—	—	—	(6,058)
—	—	—	—	—	—	258,985
—	—	—	—	—	—	(95,055)
—	—	—	—	—	—	(52,847)
500	—	—	—	3,330	—	3,830
—	—	—	—	—	2,750	2,750
(235)	—	—	(100)	—	—	(30,838)
—	—	—	—	—	—	(1,557)
<u>265</u>	<u>0</u>	<u>0</u>	<u>(100)</u>	<u>3,330</u>	<u>2,750</u>	<u>87,630</u>
—	—	—	—	—	—	55
—	—	—	—	—	—	(535)
—	(17)	—	—	—	—	(2,811)
—	—	—	—	—	—	(584)
—	—	—	—	—	—	961
<u>0</u>	<u>(17)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(2,914)</u>
—	—	—	—	—	—	460,692
—	6	—	—	—	260	16,215
—	—	—	—	—	—	(504,372)
<u>0</u>	<u>6</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>260</u>	<u>(27,465)</u>
(986)	189	151	370	3,022	(1,866)	14,912
<u>7,454</u>	<u>207</u>	<u>2,362</u>	<u>4,177</u>	<u>3,536</u>	<u>3,477</u>	<u>74,454</u>
<u>\$ 6,468</u>	<u>\$ 396</u>	<u>\$ 2,513</u>	<u>\$ 4,547</u>	<u>\$ 6,558</u>	<u>\$ 1,611</u>	<u>\$ 89,366</u>

Continues

STATE OF UTAH

COMBINING STATEMENT OF CASH FLOWS ENTERPRISE FUNDS

		Continued			
For the Fiscal Year Ended June 30, 2001		(Expressed in Thousands)			
	Alcoholic Beverage Control	Student Assistance Programs	Utah Correctional Industries	State Trust Lands Administration	
Reconciliation of Total Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Total Operating Income (Loss)	\$ 30,841	\$ 13,674	\$ (496)	\$ 2,194	
Adjustments to Reconcile Total Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Depreciation Not Requiring Cash	1,516	70	77	186	
Interest Expense for Noncapital and Capital Financing	—	47,643	—	—	
Revenue from Non-Operating Investment Activities	—	(14,108)	—	—	
Miscellaneous Gains, Losses, and Other Items Not Requiring Cash	6	3,182	343	332	
Changes in Assets and Liabilities:					
(Increase) Decrease in Accounts Receivable/ Due From Other Funds	42	937	(112)	(748)	
(Increase) Decrease in Accrued Interest/ Notes Receivable	—	(131,491)	—	171	
(Increase) Decrease in Inventories	(825)	—	139	—	
(Increase) Decrease in Prepaid Items	(37)	(20)	17	—	
(Decrease) Increase in Vouchers Payable/Accrued Liabilities/Due to Other Funds	(1,309)	9,418	(144)	1,248	
(Decrease) Increase in Deferred Revenue/Deposits	—	701	—	(172)	
Net Cash Provided (Used) by Operating Activities	<u>\$ 30,234</u>	<u>\$ (69,994)</u>	<u>\$ (176)</u>	<u>\$ 3,211</u>	

<u>Agriculture Loan Fund</u>	<u>Utah Dairy Commission</u>	<u>Clean Fuels Vehicle Loan Fund</u>	<u>Petroleum Storage Tank Loan Fund</u>	<u>Revitalization Programs</u>	<u>Critical Land Conservation Fund</u>	<u>Total June 30, 2001</u>
\$ 964	\$ 85	\$ (8)	\$ 287	\$ (227)	\$ (3,941)	\$ 43,373
3	11	—	—	—	—	1,863
—	—	—	—	—	—	47,643
—	—	—	—	—	—	(14,108)
—	—	—	—	—	—	3,863
4	81	20	—	—	—	224
(2,223)	9	33	184	—	—	(133,317)
—	2	—	—	—	—	(684)
—	(1)	—	—	—	—	(41)
1	13	106	(1)	(81)	(935)	8,316
—	—	—	—	—	—	529
<u>\$ (1,251)</u>	<u>\$ 200</u>	<u>\$ 151</u>	<u>\$ 470</u>	<u>\$ (308)</u>	<u>\$ (4,876)</u>	<u>\$ (42,339)</u>

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STATE OF UTAH

INTERNAL SERVICE FUNDS

The Internal Service Funds

are maintained to account for the operation of state agencies that provide goods or services to other state agencies and other governmental units on a cost-reimbursement basis.

Water Resources Loan Fund

This fund provides loans to local governments, water districts, and other entities for the purpose of upgrading water storage facilities and other related structures. Capital for this fund has been provided from the General Fund or from general obligation bonds that are repaid from general tax revenues. Additional funds have been generated by issuing revolving fund recapitalization revenue bonds that are secured by notes receivable in the fund and will be repaid from the collection of these loans.

Information Technology Fund

This fund is responsible for providing data processing services and voice and data communication services to state agencies.

Employees Group Insurance

This fund offers several health insurance programs to state and local government employees. These programs include plans operated entirely by the State, as well as plans offered by private insurance carriers.

Community Impact Loan Fund

This fund provides loans to local governments to alleviate the social, economic, and public financial impacts resulting from the development of the State's natural resources. Working capital for this fund is provided from federal mineral lease funds transferred from the General Fund.

Transportation Infrastructure Loan Fund

This fund was created as a revolving loan fund to provide infrastructure assistance to state and local governments to expedite construction projects. The fund was capitalized with federal grants and state matching appropriations.

General Services Fund

This fund administers office supply contracts and provides statewide copy and mail services to state agencies.

Fleet Operations Fund

This fund provides automobile rental, fuel dispensing, and surplus property services to state agencies.

Human Services/Internal Service Fund

This fund provides computer-programming services for the Department of Human Services and the cost of renting and maintaining facilities used by the Department.

Office of Education/Internal Service Fund

This fund provides copy and mail services to the Office of Education.

Natural Resources/Internal Service Fund

This fund operates the Department of Natural Resources' motor pool and central warehouse services.

Risk Management Fund

This division of the Department of Administrative Services provides insurance coverage and loss prevention to state agencies, institutions of higher education, and participating local school districts. Coverage is provided using a combination of self-insurance and private excess insurance.

Property Management Fund

This fund has statutory responsibility for the operation and maintenance of facilities used by state agencies.

State Debt Collection Fund

This fund provides a central collection process for the delinquent receivables of the State. It is funded through collection fees.

STATE OF UTAH

COMBINING BALANCE SHEET INTERNAL SERVICE FUNDS

June 30, 2001

(Expressed in Thousands)

	Water Resources Loan Fund	Information Technology	Employees Group Insurance	Community Impact Loan Fund	Transportation Infrastructure Loan Fund
Assets					
Current Assets:					
Cash and Cash Equivalents	\$ 9,619	\$ 1,094	\$ 491	\$ 12,588	\$ —
Short-Term Investments	613	—	82,430	36,342	—
Receivables:					
Accounts	1,777	886	15,788	—	—
Notes	10,125	—	—	7,422	—
Accrued Interest	5,791	—	1,301	2,051	—
Due From Other Funds	95	4,659	—	—	—
Inventories	—	1,630	—	—	—
Prepaid Items	—	1,180	4,658	—	—
Total Current Assets	28,020	9,449	104,668	58,403	0
Other Assets:					
Advances To Other Funds	—	—	—	—	2,478
Other Investments	—	—	61,931	—	—
Long-Term Portion of Notes Receivable	194,522	241	—	136,653	—
Long-Term Portion of Prepaid Items	—	—	—	—	—
Total Other Assets	194,522	241	61,931	136,653	2,478
Fixed Assets:					
Buildings and Improvements	—	5,552	—	—	—
Machinery and Equipment	—	75,523	3,317	—	—
Accumulated Depreciation	—	(62,430)	(1,961)	—	—
Construction-In-Progress	—	961	—	—	—
Total Fixed Assets	0	19,606	1,356	0	0
Total Assets	\$ 222,542	\$ 29,296	\$ 167,955	\$ 195,056	\$ 2,478
Liabilities and Fund Equity					
Liabilities:					
Current Liabilities:					
Vouchers Payable	\$ 51	\$ 3,467	\$ 2,183	\$ —	\$ —
Accrued Liabilities	74	1,138	5,418	—	—
Securities Lending Liability	—	—	36,288	—	—
Due to Other Funds	8	1,871	500	51	—
Due to Component Units	—	—	795	—	—
Deferred Revenue	127	135	1,144	—	—
Policy Claim Liabilities Due Within One Year	—	—	38,990	—	—
Revenue Bonds Due Within One Year	1,485	—	—	—	—
Total Current Liabilities	1,745	6,611	85,318	51	0
Long-Term Liabilities:					
Advances From Other Funds	—	—	—	—	—
Policy Claim Liabilities Long-Term Portion	—	—	35,409	—	—
Revenue Bonds Long-Term Portion	3,260	—	—	—	—
Total Long-Term Liabilities	3,260	0	35,409	0	0
Total Liabilities	5,005	6,611	120,727	51	0
Fund Equity:					
Contributed Working Capital	167,979	8,263	—	135,445	168
Retained Earnings	49,558	14,422	47,228	59,560	2,310
Total Fund Equity	217,537	22,685	47,228	195,005	2,478
Total Liabilities and Fund Equity	\$ 222,542	\$ 29,296	\$ 167,955	\$ 195,056	\$ 2,478

General Services	Fleet Operations	Human Services/ Internal Service	Office of Education/ Internal Service	Natural Resources/ Internal Service	Risk Management	Property Management	State Debt Collection	Total June 30, 2001
\$ 531	\$ 67	\$ 548	\$ 36	\$ —	\$ 12,699	\$ 1,369	\$ 1,045	\$ 40,087
—	—	—	—	—	38,966	—	—	158,351
155	2,649	—	4	—	190	18	18	21,485
—	—	—	—	—	—	—	—	17,547
—	—	—	—	—	—	—	—	9,143
2,027	4,213	50	185	899	1,568	758	—	14,454
526	1,312	—	36	328	—	—	—	3,832
—	—	—	83	—	1,318	—	—	7,239
<u>3,239</u>	<u>8,241</u>	<u>598</u>	<u>344</u>	<u>1,227</u>	<u>54,741</u>	<u>2,145</u>	<u>1,063</u>	<u>272,138</u>
—	—	—	—	—	—	—	—	2,478
—	—	—	—	—	—	—	—	61,931
—	—	—	—	—	—	—	—	331,416
—	—	—	—	—	1,232	—	—	1,232
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,232</u>	<u>0</u>	<u>0</u>	<u>397,057</u>
58	1,368	—	—	1,246	—	—	—	8,224
9,514	92,283	65	280	12,627	218	531	—	194,358
(5,204)	(33,487)	(61)	(203)	(7,112)	(200)	(366)	—	(111,024)
—	—	—	—	—	—	—	—	961
<u>4,368</u>	<u>60,164</u>	<u>4</u>	<u>77</u>	<u>6,761</u>	<u>18</u>	<u>165</u>	<u>0</u>	<u>92,519</u>
<u>\$ 7,607</u>	<u>\$ 68,405</u>	<u>\$ 602</u>	<u>\$ 421</u>	<u>\$ 7,988</u>	<u>\$ 55,991</u>	<u>\$ 2,310</u>	<u>\$ 1,063</u>	<u>\$ 761,714</u>
\$ 1,329	\$ 3,106	\$ 10	\$ 72	\$ 127	\$ 260	\$ 936	\$ 48	\$ 11,589
140	156	176	14	17	101	400	16	7,650
—	—	—	—	—	—	—	—	36,288
1,836	17,035	239	79	1,774	1,046	81	399	24,919
—	—	—	—	—	—	—	—	795
—	73	—	—	—	1,594	—	—	3,073
—	—	—	—	—	12,880	—	—	51,870
—	35	—	—	—	—	—	—	1,520
<u>3,305</u>	<u>20,405</u>	<u>425</u>	<u>165</u>	<u>1,918</u>	<u>15,881</u>	<u>1,417</u>	<u>463</u>	<u>137,704</u>
2,084	16,511	—	—	5,827	—	—	—	24,422
—	—	—	—	—	31,447	—	—	66,856
—	1,050	—	—	—	—	—	—	4,310
<u>2,084</u>	<u>17,561</u>	<u>0</u>	<u>0</u>	<u>5,827</u>	<u>31,447</u>	<u>0</u>	<u>0</u>	<u>95,588</u>
<u>5,389</u>	<u>37,966</u>	<u>425</u>	<u>165</u>	<u>7,745</u>	<u>47,328</u>	<u>1,417</u>	<u>463</u>	<u>233,292</u>
2,730	27,450	99	143	2,919	766	172	—	346,134
(512)	2,989	78	113	(2,676)	7,897	721	600	182,288
<u>2,218</u>	<u>30,439</u>	<u>177</u>	<u>256</u>	<u>243</u>	<u>8,663</u>	<u>893</u>	<u>600</u>	<u>528,422</u>
<u>\$ 7,607</u>	<u>\$ 68,405</u>	<u>\$ 602</u>	<u>\$ 421</u>	<u>\$ 7,988</u>	<u>\$ 55,991</u>	<u>\$ 2,310</u>	<u>\$ 1,063</u>	<u>\$ 761,714</u>

STATE OF UTAH

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS INTERNAL SERVICE FUNDS

For the Fiscal Year Ended June 30, 2001

(Expressed in Thousands)

	Water Resources Loan Fund	Information Technology	Employees Group Insurance	Community Impact Loan Fund	Transportation Infrastructure Loan Fund
Operating Revenues:					
Investment Earnings	\$ 764	\$ —	\$ 9,338	\$ 2,303	\$ —
Interest on Notes/Mortgages	3,177	—	—	2,921	—
Charges for Services/Premiums	155	55,340	252,227	—	—
Total Operating Revenues	<u>4,096</u>	<u>55,340</u>	<u>261,565</u>	<u>5,224</u>	<u>0</u>
Operating Expenses:					
Administration	—	17,094	6,371	—	—
Materials and Services for Resale	859	13,331	—	89	—
Grants	2,154	—	—	—	—
Rentals and Leases	—	227	557	—	—
Maintenance	—	1,086	—	—	—
Interest	363	—	—	—	—
Depreciation	—	6,438	438	—	—
Benefit Claims	—	—	252,533	—	—
Policyholder Dividends	—	—	6,000	—	—
Miscellaneous Other:					
Data Processing	—	11,345	229	—	—
Supplies	—	1,213	1,248	—	—
Utilities	—	3,992	1,044	—	—
Unclassified Other	—	1,192	876	—	—
Total Operating Expenses	<u>3,376</u>	<u>55,918</u>	<u>269,296</u>	<u>89</u>	<u>0</u>
Total Operating Income (Loss)	<u>720</u>	<u>(578)</u>	<u>(7,731)</u>	<u>5,135</u>	<u>0</u>
Non-Operating Income (Expenses):					
Federal Grants	—	58	—	—	—
Gain (Loss) on Sale of Fixed Assets	—	—	—	—	—
Refunds Paid to Federal Government	—	(991)	—	—	—
Tax Revenues	9,422	—	—	—	—
Interest Expense	—	—	—	—	—
Other Income	400	—	—	587	—
Total Non-Operating Income (Expenses)	<u>9,822</u>	<u>(933)</u>	<u>0</u>	<u>587</u>	<u>0</u>
Income (Loss) Before Operating Transfers	10,542	(1,511)	(7,731)	5,722	0
Operating Transfers In	—	877	—	—	—
Operating Transfers Out	(4,852)	(1,130)	—	(509)	—
Net Income (Loss)	5,690	(1,764)	(7,731)	5,213	0
Beginning Retained Earnings	43,868	16,186	54,959	54,347	2,310
Ending Retained Earnings	<u>\$ 49,558</u>	<u>\$ 14,422</u>	<u>\$ 47,228</u>	<u>\$ 59,560</u>	<u>\$ 2,310</u>

General Services	Fleet Operations	Human Services/ Internal Service	Office of Education/ Internal Service	Natural Resources/ Internal Service	Risk Management	Property Management	State Debt Collection	Total June 30, 2001
\$ —	\$ —	\$ —	\$ —	\$ —	\$ 3,302	\$ —	\$ —	\$ 15,707
—	—	—	—	—	—	—	—	6,098
13,035	37,398	3,580	1,301	4,341	29,278	18,767	1,116	416,538
<u>13,035</u>	<u>37,398</u>	<u>3,580</u>	<u>1,301</u>	<u>4,341</u>	<u>32,580</u>	<u>18,767</u>	<u>1,116</u>	<u>438,343</u>
2,356	2,495	2,044	259	235	1,751	5,854	279	38,738
7,317	13,932	—	461	482	12,690	—	279	49,440
—	—	—	—	—	—	—	382	2,536
877	555	719	355	293	26	514	—	4,123
221	7,590	958	36	1,720	2	5,729	—	17,342
—	—	—	—	—	—	—	—	363
1,365	9,406	1	14	1,306	26	73	—	19,067
—	—	—	—	—	14,914	—	—	267,447
—	—	—	—	—	—	—	—	6,000
54	138	121	—	13	122	106	15	12,143
137	254	18	97	8	95	354	6	3,430
28	150	31	3	9	29	5,144	3	10,433
157	1,863	63	57	41	224	694	26	5,193
<u>12,512</u>	<u>36,383</u>	<u>3,955</u>	<u>1,282</u>	<u>4,107</u>	<u>29,879</u>	<u>18,468</u>	<u>990</u>	<u>436,255</u>
<u>523</u>	<u>1,015</u>	<u>(375)</u>	<u>19</u>	<u>234</u>	<u>2,701</u>	<u>299</u>	<u>126</u>	<u>2,088</u>
—	3	—	—	—	—	—	—	61
30	(875)	—	—	35	—	—	—	(810)
—	—	—	—	—	(292)	—	—	(1,283)
—	—	—	—	—	—	—	—	9,422
—	(55)	—	—	—	—	—	—	(55)
—	—	—	—	—	—	—	—	987
<u>30</u>	<u>(927)</u>	<u>0</u>	<u>0</u>	<u>35</u>	<u>(292)</u>	<u>0</u>	<u>0</u>	<u>8,322</u>
553	88	(375)	19	269	2,409	299	126	10,410
—	—	—	—	—	—	50	49	976
—	—	—	—	—	—	—	—	(6,491)
553	88	(375)	19	269	2,409	349	175	4,895
(1,065)	2,901	453	94	(2,945)	5,488	372	425	177,393
<u>\$ (512)</u>	<u>\$ 2,989</u>	<u>\$ 78</u>	<u>\$ 113</u>	<u>\$ (2,676)</u>	<u>\$ 7,897</u>	<u>\$ 721</u>	<u>\$ 600</u>	<u>\$ 182,288</u>

STATE OF UTAH

COMBINING STATEMENT OF CASH FLOWS INTERNAL SERVICE FUNDS

For the Fiscal Year Ended June 30, 2001

(Expressed in Thousands)

	Water Resources Loan Fund	Information Technology	Employees Group Insurance	Community Impact Loan Fund	Transportation Infrastructure Loan Fund
Increase (Decrease) in Cash and Cash Equivalents:					
Cash Flows From Operating Activities:					
Receipts from Customers/Loan Interest/Fees/Premiums	\$ 5,673	\$ 1,786	\$ 243,384	\$ 2,804	\$ —
Receipts from Loan Maturities	13,204	—	—	7,130	—
Receipts from State Customers	—	52,839	—	—	—
Payments to Suppliers/Claims/Grants	(2,900)	(22,175)	(248,638)	—	—
Disbursements for Loans Receivable	(16,729)	—	—	(14,173)	—
Payments for Employee Services and Benefits	—	(17,016)	(4,114)	—	—
Payments to State Suppliers	(74)	(10,813)	(14)	(38)	—
Payments of Policyholder Dividends	—	—	(6,000)	—	—
Net Cash Provided (Used) by Operating Activities	(826)	4,621	(15,382)	(4,277)	0
Cash Flows from Noncapital Financing Activities:					
Receipts from Bonds, Notes, Advances, and Deposits	400	1,340	—	—	—
Payments of Bonds, Notes, Advances, Deposits, and Retained Earnings	(1,400)	(991)	—	—	—
Interest Paid on Notes and Financing Costs	(385)	—	—	—	—
Restricted Sales Tax	9,137	—	—	—	—
Federal Grants and Other	—	58	—	587	—
Operating Transfers In from Other Funds	—	877	—	—	—
Operating Transfers Out to Other Funds	(4,852)	(1,130)	—	(509)	—
Equity Transfers In from Other Funds	1,653	—	—	17,354	—
Net Cash Provided (Used) by Noncapital Financing Activities	4,553	154	0	17,432	0
Cash Flows from Capital and Related Financing Activities:					
Proceeds from Disposition of Capital Assets	—	413	—	—	—
Federal Grants	—	—	—	—	—
Principal Paid on Debt and Contract Maturities	—	—	—	—	—
Acquisition and Construction of Capital Assets	—	(10,496)	(432)	—	—
Interest Paid on Bonds, Notes, and Capital Leases	—	—	—	—	—
Transfers In from Other Funds	—	—	—	—	—
Net Cash Provided (Used) by Capital and Related Financing Activities	0	(10,083)	(432)	0	0
Cash Flows from Investing Activities:					
Proceeds from the Sale and Maturity of Investments	9,272	—	44,909	—	—
Receipts of Interest and Dividends from Investments	863	—	7,350	2,303	—
Payments to Purchase Investments	(8,094)	—	(37,681)	(36,342)	—
Net Cash Provided (Used) by Investing Activities	2,041	0	14,578	(34,039)	0
Net Increase (Decrease) in Cash and Cash Equivalents	5,768	(5,308)	(1,236)	(20,884)	0
Beginning Cash and Cash Equivalents	3,851	6,402	1,727	33,472	—
Ending Cash and Cash Equivalents	\$ 9,619	\$ 1,094	\$ 491	\$ 12,588	\$ 0

General Services	Fleet Operations	Human Services/ Internal Service	Office of Education/ Internal Service	Natural Resources/ Internal Service	Risk Management	Property Management	State Debt Collection	Total June 30, 2001
\$ 401	\$ 7,171	\$ —	\$ —	\$ 8	\$ 9,733	\$ 186	\$ 2,107	\$ 273,253
—	—	—	—	—	—	—	—	20,334
12,863	29,846	3,562	1,375	4,218	18,754	18,622	—	142,079
(5,919)	(9,181)	(227)	(884)	—	(13,239)	(12,684)	(272)	(316,119)
—	—	—	—	—	—	—	—	(30,902)
(2,366)	(2,499)	(2,035)	(260)	(235)	(1,747)	(5,850)	(268)	(36,390)
(2,239)	(17,182)	(1,463)	(76)	(2,479)	(10,326)	—	(1,239)	(45,943)
—	—	—	—	—	—	—	—	(6,000)
<u>2,740</u>	<u>8,155</u>	<u>(163)</u>	<u>155</u>	<u>1,512</u>	<u>3,175</u>	<u>274</u>	<u>328</u>	<u>312</u>
—	4,218	—	—	—	—	—	—	5,958
(768)	(20)	—	(78)	(1,806)	(292)	—	—	(5,355)
—	—	—	—	—	—	—	—	(385)
—	—	—	—	—	—	—	—	9,137
—	—	—	—	—	—	—	—	645
—	—	—	—	—	—	50	49	976
—	—	—	—	—	—	—	—	(6,491)
—	—	—	—	—	—	—	—	19,007
<u>(768)</u>	<u>4,198</u>	<u>0</u>	<u>(78)</u>	<u>(1,806)</u>	<u>(292)</u>	<u>50</u>	<u>49</u>	<u>23,492</u>
64	3,374	—	—	294	—	—	—	4,145
—	3	—	—	—	—	—	—	3
—	(35)	—	—	—	—	—	—	(35)
(1,632)	(20,128)	(5)	(41)	—	(13)	(12)	—	(32,759)
—	(56)	—	—	—	—	—	—	(56)
—	4,467	—	—	—	—	—	—	4,467
<u>(1,568)</u>	<u>(12,375)</u>	<u>(5)</u>	<u>(41)</u>	<u>294</u>	<u>(13)</u>	<u>(12)</u>	<u>0</u>	<u>(24,235)</u>
—	—	—	—	—	—	—	—	54,181
—	—	—	—	—	3,302	—	—	13,818
—	—	—	—	—	(4,364)	—	—	(86,481)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,062)</u>	<u>0</u>	<u>0</u>	<u>(18,482)</u>
404	(22)	(168)	36	0	1,808	312	377	(18,913)
127	89	716	—	—	10,891	1,057	668	59,000
<u>\$ 531</u>	<u>\$ 67</u>	<u>\$ 548</u>	<u>\$ 36</u>	<u>\$ 0</u>	<u>\$ 12,699</u>	<u>\$ 1,369</u>	<u>\$ 1,045</u>	<u>\$ 40,087</u>

Continues

STATE OF UTAH

COMBINING STATEMENT OF CASH FLOWS INTERNAL SERVICE FUNDS

Continued

For the Fiscal Year Ended June 30, 2001

(Expressed in Thousands)

	Water Resources Loan Fund	Information Technology	Employees Group Insurance	Community Impact Loan Fund	Transportation Infrastructure Loan Fund
Reconciliation of Total Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Total Operating Income (Loss)	\$ 720	\$ (578)	\$ (7,731)	\$ 5,135	\$ —
Adjustments to Reconcile Total Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Depreciation Not Requiring Cash	—	6,438	438	—	—
Interest Expense for Noncapital and Capital Financing	363	—	—	—	—
Revenue from Non-Operating Investment Activities	(764)	—	(9,338)	(2,303)	—
Miscellaneous Gains, Losses, and Other Items Not Requiring Cash	—	—	8	—	—
Changes in Assets and Liabilities:					
(Increase) Decrease in Accounts Receivable/ Due From Other Funds	338	(276)	(4,811)	—	—
(Increase) Decrease in Accrued Interest/ Notes Receivable	(1,454)	(241)	—	(7,153)	—
(Increase) Decrease in Inventories	—	(457)	—	—	—
(Increase) Decrease in Prepaid Items	—	(43)	(2,128)	—	—
(Decrease) Increase in Vouchers Payable/Accrued Liabilities/Due to Other Funds	(29)	193	2,743	51	—
(Decrease) Increase in Deferred Revenue	—	(198)	162	(7)	—
(Decrease) Increase in Policy Claim Liabilities	—	—	6,275	—	—
(Decrease) Increase in Notes Payable	—	(217)	(1,000)	—	—
Net Cash Provided (Used) by Operating Activities	<u>\$ (826)</u>	<u>\$ 4,621</u>	<u>\$ (15,382)</u>	<u>\$ (4,277)</u>	<u>\$ 0</u>
Noncash Investing, Capital, and Financing Activities:					
Increase (Decrease) in Fair Value of Investments	\$ —	\$ —	\$ 2,591	\$ 3	\$ —
Total Noncash Investing, Capital, and Financing Activities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,591</u>	<u>\$ 3</u>	<u>\$ 0</u>

<u>General Services</u>	<u>Fleet Operations</u>	<u>Human Services/ Internal Service</u>	<u>Office of Education/ Internal Service</u>	<u>Natural Resources/ Internal Service</u>	<u>Risk Management</u>	<u>Property Management</u>	<u>State Debt Collection</u>	<u>Total June 30, 2001</u>
\$ 523	\$ 1,015	\$ (375)	\$ 19	\$ 234	\$ 2,701	\$ 299	\$ 126	\$ 2,088
1,365	9,406	1	14	1,306	26	73	—	19,067
—	—	—	—	—	—	—	—	363
—	—	—	—	—	(3,302)	—	—	(15,707)
—	—	—	—	—	—	—	—	8
229	(400)	(18)	72	(115)	(1,589)	(137)	28	(6,679)
—	—	—	—	—	—	—	—	(8,848)
175	(651)	—	39	12	—	—	—	(882)
—	—	—	(70)	—	485	—	—	(1,756)
448	(1,234)	229	81	75	(3,411)	39	174	(641)
—	19	—	—	—	798	—	—	774
—	—	—	—	—	7,467	—	—	13,742
—	—	—	—	—	—	—	—	(1,217)
<u>\$ 2,740</u>	<u>\$ 8,155</u>	<u>\$ (163)</u>	<u>\$ 155</u>	<u>\$ 1,512</u>	<u>\$ 3,175</u>	<u>\$ 274</u>	<u>\$ 328</u>	<u>\$ 312</u>
\$ —	\$ —	\$ —	\$ —	\$ —	\$ 3	\$ —	\$ —	\$ 2,597
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,597</u>

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STATE OF UTAH

TRUST AND AGENCY FUNDS

The Trust and Agency Funds

are fiduciary in nature and are maintained to account for assets held by the State acting in the capacity as trustee or agent.

Pension Trust Funds

These funds are used to account for the activities of Utah Retirement Systems.

Investment Trust Fund

This fund is used to account for the investments related to external participants in the Utah State Public Treasurer's Investment Fund.

Nonexpendable Trust Fund, Trust Lands

This fund accounts for land grants and the sale of such lands received from the federal *Enabling Act*. The principal in the fund is perpetual, with the earnings used to support state education.

Expendable Trust Funds:

Unemployment Compensation Trust

This fund pays claims for unemployment to eligible recipients and is funded through employer contributions, employer reimbursements, and federal grants.

Deferred Compensation 457 Plan

This fund accounts for the Deferred Compensation 457 Plan under the Internal Revenue Code, which is administered by Utah Retirement Systems.

Employers' Reinsurance Trust

This fund provides compensation to individuals injured on the job where an employer is not insured, or when an injury is of a permanent nature and workers' compensation benefits have expired. Funds received are from taxes on insurance premiums and court ordered penalties.

Utah Navajo Trust Fund

This fund receives oil royalties, operating, and other trust revenues. Funds received are used for the health, education, and general welfare of members of the Utah chapters of the Navajo Nation.

Restricted Trust

This is made up of various small individual funds created to receive and disburse funds in accordance with applicable laws and trust agreements.

Agency Funds:

Taxes and Social Security

This fund is used to account for federal and state withholding and social security taxes on the State's payroll.

County and Local Collections

This fund receives and disburses various taxes collected by the State on behalf of county and local governments.

State Courts

This fund receives and disburses various fines and forfeitures collected by the State Courts on behalf of state and local agencies.

Deposits, Suspense, and Miscellaneous

This is made up of small individual funds set up to account for various receipts and disbursements.

STATE OF UTAH

COMBINING BALANCE SHEET TRUST AND AGENCY FUNDS

June 30, 2001

(Expressed in Thousands)

	Pension Trust Funds	Investment Trust Fund	Non- expendable Trust Fund
	Utah Retirement Systems	Public Treasurer's Investment Fund	Trust Lands
Assets			
Cash and Cash Equivalents	\$ 582,351	\$ 7,215	\$ 13,204
Investments	15,597,437	3,014,673	337,856
Receivables:			
Accounts, Net	517,100	—	21,427
Accrued Interest	—	26,450	243
Accrued Premium Taxes	—	—	—
Due From Other Funds	—	—	4,616
Land	1,779	—	6,158
Buildings and Improvements	10,200	—	—
Machinery and Equipment	2,930	—	—
Accumulated Depreciation	(5,874)	—	—
Total Assets	<u>\$ 16,705,923</u>	<u>\$ 3,048,338</u>	<u>\$ 383,504</u>
Liabilities and Fund Balances			
Liabilities:			
Vouchers Payable	\$ 611,595	\$ —	\$ —
Securities Lending Liability	1,459,830	—	—
Deposits	—	—	—
Due to Other Funds	—	—	—
Due to Other Individuals or Groups	—	—	—
Due to Other Taxing Units	—	—	—
Deferred Revenue	—	—	11,280
Leave/Postemployment Benefits	1,554	—	—
Policy Claim Liabilities/Insurance Reserves	49,692	—	—
Total Liabilities	<u>2,122,671</u>	<u>0</u>	<u>11,280</u>
Fund Balances:			
Reserved:			
Reserved for Employees' Retirement Systems	14,583,252	—	—
Reserved for External Investment Fund Participants	—	3,037,354	—
Reserved for Investment Fund Participants – Undistributed			
Reserves and Unrealized Gains/Losses	—	10,984	—
Reserved for Education	—	—	372,224
Reserved for Unemployment Compensation Benefits	—	—	—
Reserved for Employee Deferred Compensation	—	—	—
Reserved for Utah Navajo Tribe	—	—	—
Reserved by Statute	—	—	—
Total Reserved	<u>14,583,252</u>	<u>3,048,338</u>	<u>372,224</u>
Unreserved Undesignated	—	—	—
Total Fund Balances	<u>14,583,252</u>	<u>3,048,338</u>	<u>372,224</u>
Total Liabilities and Fund Balances	<u>\$ 16,705,923</u>	<u>\$ 3,048,338</u>	<u>\$ 383,504</u>
Participant Account Balance Net Asset Valuation Factor		<u>1.000074</u>	

Expendable Trust Funds	Agency Funds	Total June 30, 2001
\$ 631,135	\$ 57,051	\$ 1,290,956
400,637	6,735	19,357,338
29,655	1	568,183
8	—	26,701
6,324	—	6,324
94	7,042	11,752
—	—	7,937
—	—	10,200
—	—	2,930
—	—	(5,874)
<u>\$ 1,067,853</u>	<u>\$ 70,829</u>	<u>\$ 21,276,447</u>
\$ 24,119	\$ —	\$ 635,714
—	—	1,459,830
55	—	55
4,507	—	4,507
—	27,260	27,260
—	43,569	43,569
20,947	—	32,227
—	—	1,554
406,254	—	455,946
<u>455,882</u>	<u>70,829</u>	<u>2,660,662</u>
—	—	14,583,252
—	—	3,037,354
—	—	10,984
—	—	372,224
599,964	—	599,964
215,605	—	215,605
15,525	—	15,525
70,746	—	70,746
901,840	0	18,905,654
(289,869)	—	(289,869)
611,971	0	18,615,785
<u>\$ 1,067,853</u>	<u>\$ 70,829</u>	<u>\$ 21,276,447</u>

STATE OF UTAH

COMBINING STATEMENT OF PLAN NET ASSETS DEFINED BENEFIT PENSION PLANS AND OTHER PENSION TRUST FUNDS

June 30, 2001

(Expressed in Thousands)

	Contributory System	Non- contributory System	Public Safety System	Fire- fighters System
Assets				
Cash and Cash Equivalents	\$ 41,394	\$ 455,495	\$ 56,665	\$ 23,663
Receivables:				
Member Contributions	440	—	201	396
Employer Contributions	591	20,598	1,999	—
Court Fees and Fire Insurance Premiums	—	—	—	—
Investments	33,537	369,045	45,900	19,171
Total Receivables	34,568	389,643	48,100	19,567
Investments:				
Bonds	240,889	2,650,796	329,681	137,704
Equity Investments	520,204	5,724,456	711,951	297,373
Venture Capital	74,732	822,370	102,277	42,721
Real Estate	80,683	887,854	110,423	46,122
Mortgage Loans	247	2,720	339	141
Invested Securities Lending Collateral	101,811	1,120,346	139,338	58,200
Investment Contracts	—	—	—	—
Total Investments	1,018,566	11,208,542	1,394,009	582,261
Fixed Assets:				
Land	127	1,393	173	72
Buildings and Improvements	726	7,990	994	413
Machinery and Equipment	209	2,295	285	119
Accumulated Depreciation	(418)	(4,601)	(572)	(238)
Total Fixed Assets	644	7,077	880	366
Total Assets	1,095,172	12,060,757	1,499,654	625,857
Liabilities				
Vouchers Payable	43,293	476,524	59,247	24,750
Leave/Postemployment Benefits	111	1,217	151	63
Securities Lending Liability	101,811	1,120,346	139,338	58,200
Insurance Reserves	3,537	38,925	4,840	2,022
Total Liabilities	148,752	1,637,012	203,576	85,035
Fund Balances				
Employee Deferred Compensation	—	—	—	—
Reserved For Pension Benefits	946,420	10,423,745	1,296,078	540,822
Total Fund Balances	\$ 946,420	\$ 10,423,745	\$ 1,296,078	\$ 540,822

Judges System	Governors and Legislative Pension Plan	Deferred Compensation 401(k) Plan	Total June 30, 2001
<u>\$ 3,800</u>	<u>\$ 514</u>	<u>\$ 820</u>	<u>\$ 582,351</u>
—	—	—	1,037
891	—	—	24,079
60	—	—	60
<u>3,078</u>	<u>416</u>	<u>20,777</u>	<u>491,924</u>
<u>4,029</u>	<u>416</u>	<u>20,777</u>	<u>517,100</u>
22,112	2,987	367,939	3,752,108
47,751	6,451	852,248	8,160,434
6,860	927	—	1,049,887
7,406	1,000	—	1,133,488
23	3	—	3,473
9,345	1,262	29,528	1,459,830
<u>—</u>	<u>—</u>	<u>38,217</u>	<u>38,217</u>
<u>93,497</u>	<u>12,630</u>	<u>1,287,932</u>	<u>15,597,437</u>
12	2	—	1,779
68	9	—	10,200
19	3	—	2,930
<u>(39)</u>	<u>(6)</u>	<u>—</u>	<u>(5,874)</u>
<u>60</u>	<u>8</u>	<u>0</u>	<u>9,035</u>
<u>101,386</u>	<u>13,568</u>	<u>1,309,529</u>	<u>16,705,923</u>
3,975	537	3,269	611,595
10	2	—	1,554
9,345	1,262	29,528	1,459,830
<u>325</u>	<u>43</u>	<u>—</u>	<u>49,692</u>
<u>13,655</u>	<u>1,844</u>	<u>32,797</u>	<u>2,122,671</u>
—	—	1,276,732	1,276,732
<u>87,731</u>	<u>11,724</u>	<u>—</u>	<u>13,306,520</u>
<u>\$ 87,731</u>	<u>\$ 11,724</u>	<u>\$ 1,276,732</u>	<u>\$ 14,583,252</u>

STATE OF UTAH

COMBINING BALANCE SHEET EXPENDABLE TRUST FUNDS

June 30, 2001

(Expressed in Thousands)

	Unemployment Compensation Trust	Deferred Compensation 457 Plan	Employers' Reinsurance Trust	Utah Navajo Trust	Restricted Trust	Total June 30, 2001
Assets						
Cash and Cash Equivalents	\$ 601,220	\$ 41	\$ 3,521	\$ 1,175	\$ 25,178	\$ 631,135
Investments	55	221,367	14,572	14,032	150,611	400,637
Receivables:						
Accounts, Net	24,756	—	—	1,879	3,020	29,655
Accrued Interest	—	—	—	4	4	8
Accrued Premiums Taxes	—	—	5,999	—	325	6,324
Due From Other Funds	1	—	—	72	21	94
Total Assets	\$ 626,032	\$ 221,408	\$ 24,092	\$ 17,162	\$ 179,159	\$ 1,067,853
Liabilities and Fund Balances						
Liabilities:						
Vouchers Payable	\$ 324	\$ 5,803	\$ 2	\$ 32	\$ 17,958	\$ 24,119
Deposits	55	—	—	—	—	55
Due to Other Funds	3,424	—	4	2	1,077	4,507
Deferred Revenue	19,008	—	—	1,603	336	20,947
Policy Claim Liabilities	3,257	—	313,955	—	89,042	406,254
Total Liabilities	26,068	5,803	313,961	1,637	108,413	455,882
Fund Balances:						
Reserved:						
Reserved for Unemployment Compensation Benefits	599,964	—	—	—	—	599,964
Reserved for Employee Deferred Compensation	—	215,605	—	—	—	215,605
Reserved for Utah Navajo Tribe	—	—	—	15,525	—	15,525
Reserved by Statute	—	—	—	—	70,746	70,746
Total Reserved	599,964	215,605	0	15,525	70,746	901,840
Unreserved Undesignated	—	—	(289,869)	—	—	(289,869)
Total Fund Balances	599,964	215,605	(289,869)	15,525	70,746	611,971
Total Liabilities and Fund Balances	\$ 626,032	\$ 221,408	\$ 24,092	\$ 17,162	\$ 179,159	\$ 1,067,853

STATE OF UTAH

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES EXPENDABLE TRUST FUNDS

For the Fiscal Year Ended June 30, 2001

(Expressed in Thousands)

	Unemployment Compensation Trust	Deferred Compensation 457 Plan	Employers' Reinsurance Trust	Utah Navajo Trust	Restricted Trust	Total June 30, 2001
Revenues:						
Federal Contracts and Grants	\$ 250	\$ —	\$ —	\$ —	\$ 4,162	\$ 4,412
Investment Income	40,479	(9,061)	(130)	930	2,072	34,290
Premiums/Employer Taxes	74,103	—	22,611	—	39,111	135,825
Plan/Participant Contributions	—	5,983	—	—	—	5,983
Miscellaneous	—	—	18,336	2,636	46,521	67,493
Total Revenues	<u>114,832</u>	<u>(3,078)</u>	<u>40,817</u>	<u>3,566</u>	<u>91,866</u>	<u>248,003</u>
Expenditures:						
General Government	—	—	—	—	21,940	21,940
Human Services/Claims	—	—	276	—	5,507	5,783
Health and Environmental Quality	—	—	—	—	49,856	49,856
Higher Education	—	—	—	—	608	608
Natural Resources	—	—	—	—	2,152	2,152
Business, Labor, and Agriculture	—	—	—	—	8,005	8,005
Community and Economic Development	—	—	—	1,797	138	1,935
Employment	138,172	—	—	—	—	138,172
Public Education	—	—	—	—	706	706
Plan Distributions	—	15,747	—	—	—	15,747
Plan Administration	—	558	—	—	—	558
Total Expenditures	<u>138,172</u>	<u>16,305</u>	<u>276</u>	<u>1,797</u>	<u>88,912</u>	<u>245,462</u>
Excess of Revenues Over (Under) Expenditures	<u>(23,340)</u>	<u>(19,383)</u>	<u>40,541</u>	<u>1,769</u>	<u>2,954</u>	<u>2,541</u>
Other Financing Sources (Uses):						
Operating Transfers In	—	—	—	—	5,700	5,700
Operating Transfers Out	—	—	(324)	—	(13,129)	(13,453)
Total Other Financing (Uses)	<u>0</u>	<u>0</u>	<u>(324)</u>	<u>0</u>	<u>(7,429)</u>	<u>(7,753)</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses . . .	<u>(23,340)</u>	<u>(19,383)</u>	<u>40,217</u>	<u>1,769</u>	<u>(4,475)</u>	<u>(5,212)</u>
Beginning Fund Balances	<u>623,304</u>	<u>234,988</u>	<u>(330,086)</u>	<u>13,756</u>	<u>75,221</u>	<u>617,183</u>
Ending Fund Balances	<u>\$ 599,964</u>	<u>\$ 215,605</u>	<u>\$ (289,869)</u>	<u>\$ 15,525</u>	<u>\$ 70,746</u>	<u>\$ 611,971</u>

STATE OF UTAH

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES ALL AGENCY FUNDS

For the Fiscal Year Ended June 30, 2001

(Expressed in Thousands)

	Balance June 30, 2000	Additions	Deductions	Balance June 30, 2001
TAXES AND SOCIAL SECURITY				
Assets				
Cash and Investments	\$ 1,979	\$ 224,502	\$ 224,269	\$ 2,212
Total Assets	<u>\$ 1,979</u>	<u>\$ 224,502</u>	<u>\$ 224,269</u>	<u>\$ 2,212</u>
Liabilities				
Due to Other Taxing Units	\$ 1,979	\$ 256	\$ 23	\$ 2,212
Total Liabilities	<u>\$ 1,979</u>	<u>\$ 256</u>	<u>\$ 23</u>	<u>\$ 2,212</u>
COUNTY AND LOCAL COLLECTIONS FUND				
Assets				
Cash and Investments	\$ 37,770	\$ 787,118	\$ 798,404	\$ 26,484
Due From Other Funds	5,700	58,771	57,660	6,811
Total Assets	<u>\$ 43,470</u>	<u>\$ 845,889</u>	<u>\$ 856,064</u>	<u>\$ 33,295</u>
Liabilities				
Due to Other Individuals or Groups	\$ 1,415	\$ 347	\$ 758	\$ 1,004
Due to Other Taxing Units	42,055	62,785	72,549	32,291
Total Liabilities	<u>\$ 43,470</u>	<u>\$ 63,132</u>	<u>\$ 73,307</u>	<u>\$ 33,295</u>
STATE COURTS FUND				
Assets				
Cash and Investments	\$ 14,814	\$ 30,944	\$ 27,411	\$ 18,347
Total Assets	<u>\$ 14,814</u>	<u>\$ 30,944</u>	<u>\$ 27,411</u>	<u>\$ 18,347</u>
Liabilities				
Due to Other Individuals or Groups	\$ 14,287	\$ 3,513	\$ —	\$ 17,800
Due to Other Taxing Units	527	4,123	4,103	547
Total Liabilities	<u>\$ 14,814</u>	<u>\$ 7,636</u>	<u>\$ 4,103</u>	<u>\$ 18,347</u>

Continues

	Balance June 30, 2000	Additions	Deductions	Balance June 30, 2001
DEPOSITS, SUSPENSE, AND MISCELLANEOUS				
Assets				
Cash and Investments	\$ 9,978	\$ 165,481	\$ 158,716	\$ 16,743
Receivables:				
Accounts	1	—	—	1
Due From Other Funds	103	3,434	3,306	231
Total Assets	<u>\$ 10,082</u>	<u>\$ 168,915</u>	<u>\$ 162,022</u>	<u>\$ 16,975</u>
Liabilities				
Due to Other Individuals or Groups	\$ 5,785	\$ 13,096	\$ 10,425	\$ 8,456
Due to Other Taxing Units	4,297	17,204	12,982	8,519
Total Liabilities	<u>\$ 10,082</u>	<u>\$ 30,300</u>	<u>\$ 23,407</u>	<u>\$ 16,975</u>
TOTAL ASSETS AND LIABILITIES — ALL AGENCY FUNDS				
Assets				
Cash and Investments	\$ 64,541	\$ 1,208,045	\$ 1,208,800	\$ 63,786
Receivables:				
Accounts	1	—	—	1
Due From Other Funds	5,803	62,205	60,966	7,042
Total Assets	<u>\$ 70,345</u>	<u>\$ 1,270,250</u>	<u>\$ 1,269,766</u>	<u>\$ 70,829</u>
Liabilities				
Due to Other Individuals or Groups	\$ 21,487	\$ 16,956	\$ 11,183	\$ 27,260
Due to Other Taxing Units	48,858	84,368	89,657	43,569
Total Liabilities	<u>\$ 70,345</u>	<u>\$ 101,324</u>	<u>\$ 100,840</u>	<u>\$ 70,829</u>

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STATE OF UTAH

GENERAL FIXED ASSETS ACCOUNT GROUP

The General Fixed Assets Account Group

is a self-balancing set of accounts used to account for the State's "general government" fixed assets.

STATE OF UTAH

SCHEDULE OF GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY

June 30, 2001

(Expressed in Thousands)

Function and Activity	Land	Buildings and Improvements	Equipment	Total General Fixed Assets June 30, 2001
General Government:				
Control:				
Legislative	\$ —	\$ —	\$ 839	\$ 839
Executive	—	—	1,287	1,287
Judicial	—	—	10,937	10,937
Total Control	<u>0</u>	<u>0</u>	<u>13,063</u>	<u>13,063</u>
Government Operations:				
Administrative Services (A)	59,296	669,705	12,774	741,775
Tax Commission	—	—	30,466	30,466
Workforce Services	—	—	4,928	4,928
Total Government Operations	<u>59,296</u>	<u>669,705</u>	<u>48,168</u>	<u>777,169</u>
Total General Government	<u>59,296</u>	<u>669,705</u>	<u>61,231</u>	<u>790,232</u>
Business, Labor, and Agriculture:				
Agriculture	—	—	2,312	2,312
Commerce	—	—	1,716	1,716
Financial Institutions	—	—	258	258
Labor Commission	—	—	439	439
Insurance Department	—	—	714	714
Public Service Commission	—	—	75	75
Total Business, Labor, and Agriculture	<u>0</u>	<u>0</u>	<u>5,514</u>	<u>5,514</u>
Natural Resources	91,333	96,780	15,666	203,779
Higher Education	—	—	202	202
Public Education	2,645	78,569	25,274	106,488
Human Services	—	313	5,931	6,244
Corrections	—	—	10,282	10,282
Health	—	—	11,896	11,896
Public Safety	3,171	21,747	18,548	43,466
Transportation	20,530	85,606	104,475	210,611
Community and Economic Development	—	—	1,383	1,383
Utah Navajo Trust Fund	264	4,571	187	5,022
Total General Fixed Assets Allocated to Functions	<u>\$ 177,239</u>	<u>\$ 957,291</u>	<u>\$ 260,589</u>	<u>1,395,119</u>
Construction-In-Progress				<u>22,611</u>
Total General Fixed Assets				<u><u>\$ 1,417,730</u></u>

(A) Administrative Services' assets include the general buildings and land of the State.

STATE OF UTAH

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY

For the Fiscal Year Ended June 30, 2001

(Expressed in Thousands)

Function and Activity	General Fixed Assets June 30, 2000	Transfers (C)	Additions	Retirements	General Fixed Assets June 30, 2001
General Government:					
Control:					
Legislative	\$ 835	\$ —	\$ 86	\$ 82	\$ 839
Executive	1,444	—	647	804	1,287
Judicial	165,468	(151,023)	5,526	9,034	10,937
Total Control	167,747	(151,023)	6,259	9,920	13,063
Government Operations:					
Administrative Services (A)	172,118	545,819	26,241	2,403	741,775
Tax Commission	40,289	(13,890)	4,097	30	30,466
Workforce Services	41,147	(28,800)	1,544	8,963	4,928
Total Government Operations	253,554	503,129	31,882	11,396	777,169
Total General Government	421,301	352,106	38,141	21,316	790,232
Business, Labor, and Agriculture:					
Agriculture	12,149	(9,826)	325	336	2,312
Commerce	1,671	—	80	35	1,716
Financial Institutions	320	—	14	76	258
Labor Commission	545	—	22	128	439
Insurance Department	411	—	349	46	714
Public Service Commission	97	—	5	27	75
Total Business, Labor, and Agriculture	15,193	(9,826)	795	648	5,514
Natural Resources	190,249	(15,419)	36,283	7,334	203,779
Higher Education	202	—	5	5	202
Public Education	101,677	—	7,047	2,236	106,488
Human Services	147,205	(135,652)	1,263	6,572	6,244
Corrections	181,670	(164,242)	1,107	8,253	10,282
Health	21,600	(10,841)	2,408	1,271	11,896
Public Safety	47,446	(4,126)	4,948	4,802	43,466
Transportation	196,660	—	15,480	1,529	210,611
Community and Economic Development	14,733	(12,000)	275	1,625	1,383
Utah Navajo Trust Fund	4,014	—	1,008	—	5,022
Total General Fixed Assets					
Allocated to Functions	1,341,950	0	108,760	55,591	1,395,119
Construction-In-Progress (B)	30,284	—	50,657	58,330	22,611
Total General Fixed Assets	\$ 1,372,234	\$ 0	\$ 159,417	\$ 113,921	\$ 1,417,730

(A) Administrative Services' assets include the general buildings and land of the State.

(B) Retirements of Construction-In-Progress are transferred as additions to Land and Buildings.

(C) During the fiscal year, various properties were reclassified as general buildings and land and transferred to Administrative Services.

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STATE OF UTAH

COMPONENT UNITS

The Component Units

are organizations that are legally separate from the State of Utah, for which the State is financially accountable, or for which the nature and significance of their relationship with the State are such that exclusion would cause the State's financial statements to be misleading or incomplete. They are presented here in two separate reporting groups: College and University Funds and Proprietary Fund Types.

College and University Funds:

College and University Funds

These funds are maintained to account for the operations of public institutions of higher education. These institutions maintain their own financial records that are not part of the central accounting system of the State. The four universities and five colleges that make up the institutions of higher education are:

- University of Utah
- Utah State University
- Weber State University
- Southern Utah University
- Salt Lake Community College
- Utah Valley State College
- Dixie State College of Utah
- College of Eastern Utah
- Snow College

Proprietary Fund Types:

Utah Housing Corporation

The Corporation was created by the Legislature to provide an alternative source of funding for home mortgages, particularly for lower income families. The Corporation is funded entirely through the issuance of bonds, which are repaid from the interest and principal payments made on mortgages.

Technology Finance Corporation

The Corporation was authorized by the Utah Technology and Innovation Act and was incorporated as a nonprofit corporation in 1983. The purpose of the Corporation is to encourage and assist in the development, promotion, and growth of technological and innovative emerging and developing small businesses throughout the State of Utah.

Comprehensive Health Insurance Pool

The Pool was created by the Legislature as a nonprofit quasi-governmental entity to provide access to health insurance coverage for residents of the State who are considered uninsurable. Ongoing operating costs are recovered through premium charges supplemented with appropriations from the General Fund.

Heber Valley Historic Railroad Authority

The Authority was created by the Legislature to operate, maintain, improve, and provide for a scenic and historic railway in and around the Heber Valley in Wasatch County. Operations are funded primarily through user charges.

Utah Science Center Authority

The Authority was created by the Legislature to provide a means to foster the development of science, arts, tourism, cultural, and educational facilities in order to further the welfare of the citizens of the State and its economic growth.

Utah State Fair Corporation

The Corporation was created by the Legislature to operate the State Fair Park and conduct the Utah State Fair and other expositions and entertainment events. Operations are funded by admissions, rentals, donations, and state appropriations.

STATE OF UTAH

COMBINING BALANCE SHEET

COMPONENT UNITS — COLLEGE AND UNIVERSITY FUNDS

June 30, 2001

(Expressed in Thousands)

	University of Utah	Utah State University	Weber State University	Southern Utah University
Assets				
Cash and Cash Equivalents	\$ —	\$ 106,549	\$ —	\$ —
Investments	654,791	67,248	79,956	22,907
Receivables:				
Accounts, Net	175,104	74,883	2,973	5,170
Notes	49,878	12,353	7,481	2,297
Accrued Interest	4,519	204	237	64
Due From Primary Government	1,154	—	—	—
Inventories	19,880	3,947	1,775	864
Prepaid Items	34,213	1,223	1,863	3,104
Land	17,604	9,378	6,980	7,548
Buildings and Improvements	1,010,928	301,711	148,244	115,449
Machinery and Equipment	548,568	143,538	50,561	22,474
Accumulated Depreciation	(14,919)	(183,424)	—	—
Construction-In-Progress	106,936	18,007	13,743	—
Total Assets	\$ 2,608,656	\$ 555,617	\$ 313,813	\$ 179,877
Liabilities and Fund Balances				
Liabilities:				
Vouchers Payable	\$ 38,747	\$ 19,722	\$ 499	\$ 735
Contracts Payable	80,533	728	741	560
Accrued Liabilities	43,860	13,640	2,105	151
Deposits	37,676	13,012	—	106
Due to Primary Government	17,720	896	5,446	—
Due to Other Individuals or Groups	2,225	6,517	—	56
Deferred Revenue	36,896	6,016	5,588	4,839
Notes Payable	11,242	3,150	—	809
Revenue Bonds Payable	227,593	27,895	6,680	8,660
Leave/Postemployment Benefits	24,332	14,326	4,386	2,335
Total Liabilities	520,824	105,902	25,445	18,251
Fund Balances:				
Investment in Fixed Assets	1,330,293	257,386	211,612	136,569
Reserved for:				
Restricted Fund Balances	321,742	112,974	31,793	12,093
Endowment and Similar Funds	213,798	38,459	23,967	4,798
Unreserved:				
Designated	221,999	40,896	6,284	8,166
Undesignated	—	—	14,712	—
Total Fund Balances	2,087,832	449,715	288,368	161,626
Total Liabilities and Fund Balances	\$ 2,608,656	\$ 555,617	\$ 313,813	\$ 179,877

Salt Lake Community College	Utah Valley State College	Dixie State College	College of Eastern Utah	Snow College	Total June 30, 2001
\$ —	\$ 1,158	\$ 1,322	\$ 107	\$ —	\$ 109,136
55,158	53,220	26,776	13,546	11,093	984,695
18,712	11,086	5,356	2,373	15,576	311,233
3,852	1,703	484	—	82	78,130
6	—	3	18	20	5,071
—	—	—	—	—	1,154
2,784	1,246	749	438	338	32,021
890	7,770	382	198	18	49,661
8,929	4,203	5,515	1,033	1,425	62,615
123,524	99,510	58,709	39,815	52,474	1,950,364
19,889	17,865	6,490	13,507	11,700	834,592
—	—	—	—	—	(198,343)
3,750	31,072	232	494	11,277	185,511
<u>\$ 237,494</u>	<u>\$ 228,833</u>	<u>\$ 106,018</u>	<u>\$ 71,529</u>	<u>\$ 104,003</u>	<u>\$ 4,405,840</u>
\$ 1,255	\$ 454	\$ 930	\$ 424	\$ 733	\$ 63,499
683	1,892	587	—	—	85,724
2,868	3,178	29	424	—	66,255
522	125	309	28	261	52,039
1,853	1,803	—	1,698	523	29,939
—	—	7	61	—	8,866
5,207	4,208	550	750	425	64,479
—	2,525	6,161	3,013	—	26,900
11,615	25,310	2,220	1,135	—	311,108
3,207	2,331	1,004	1,642	1,240	54,803
<u>27,210</u>	<u>41,826</u>	<u>11,797</u>	<u>9,175</u>	<u>3,182</u>	<u>763,612</u>
155,963	141,528	62,566	49,003	76,353	2,421,273
18,058	23,769	14,624	2,525	16,752	554,330
170	4,985	11,387	12,754	2,796	313,114
28,697	2,774	3,040	—	2,375	314,231
7,396	13,951	2,604	(1,928)	2,545	39,280
<u>210,284</u>	<u>187,007</u>	<u>94,221</u>	<u>62,354</u>	<u>100,821</u>	<u>3,642,228</u>
<u>\$ 237,494</u>	<u>\$ 228,833</u>	<u>\$ 106,018</u>	<u>\$ 71,529</u>	<u>\$ 104,003</u>	<u>\$ 4,405,840</u>

STATE OF UTAH

COMBINING STATEMENT OF CHANGES IN FUND BALANCES COMPONENT UNITS — COLLEGE AND UNIVERSITY FUNDS

For the Fiscal Year Ended June 30, 2001

(Expressed in Thousands)

	University of Utah	Utah State University	Weber State University	Southern Utah University
Revenues and Other Additions:				
Unrestricted Educational and General Revenues	\$ 403,215	\$ 79,299	\$ 41,807	\$ 23,664
Auxiliary Enterprises Revenues	66,373	29,353	12,767	5,782
Hospital Sales and Services	361,429	—	—	—
Foundations and Other Component Units	154,756	—	—	2,954
Tuition and Fees — Restricted	12,710	16,228	1,436	195
Private Gifts, Grants, and Contracts	152,097	49,767	16,984	4,457
Governmental Grants and Contracts	183,671	149,375	14,599	12,756
Federal Appropriations	—	4,252	—	—
Investment and Endowment Income	(6,070)	4,680	(974)	570
Interest on Loans Receivable	684	262	149	64
Expended for Plant Facilities (including \$61,859 from current funds)	105,940	38,662	18,322	23,860
Retirement of Indebtedness (including \$829 from current funds)	52,560	3,450	734	2,186
Other	5,262	1,557	201	219
Total Revenues and Other Additions	<u>1,492,627</u>	<u>376,885</u>	<u>106,025</u>	<u>76,707</u>
Expenditures and Other Deductions:				
Educational and General Expenditures	862,260	325,973	105,970	59,285
Auxiliary Enterprises Expenditures	58,465	28,527	14,947	5,724
Hospital Expenditures	349,865	—	—	—
Foundations and Other Component Units	132,959	—	—	2,433
Indirect Costs Recovered	45,997	15,590	180	384
Depreciation	—	16,494	—	—
Refunded to Grantors	—	44	5	—
Loan Cancellations and Write-Offs	753	192	(44)	89
Administrative and Collection Costs	304	1,544	—	—
Expended for Plant Facilities (including noncapitalized expenditures of \$15,046)	70,180	29,479	14,214	23,645
Retirement of Indebtedness	52,560	2,621	734	2,186
Interest on Indebtedness	15,796	1,649	349	565
Increase in Debt	—	2,052	—	—
Disposal of Plant Facilities	21,500	5,337	2,263	1,160
Other	241	3,387	—	—
Total Expenditures and Other Deductions	<u>1,610,880</u>	<u>432,889</u>	<u>138,618</u>	<u>95,471</u>
Transfers Among Funds:				
Operating Transfers In from Primary Government	201,923	123,313	53,768	24,588
Net Increase (Decrease) in Fund Balances	<u>83,670</u>	<u>67,309</u>	<u>21,175</u>	<u>5,824</u>
Beginning Fund Balances	2,004,162	560,969	267,193	155,802
Adjustments to Beginning Fund Balances — Prior Years' Fixed Asset Accumulated Depreciation and Asset Valuation	—	(178,563)	—	—
Adjusted Beginning Fund Balances	<u>2,004,162</u>	<u>382,406</u>	<u>267,193</u>	<u>155,802</u>
Ending Fund Balances	<u>\$ 2,087,832</u>	<u>\$ 449,715</u>	<u>\$ 288,368</u>	<u>\$ 161,626</u>

Salt Lake Community College	Utah Valley State College	Dixie State College	College of Eastern Utah	Snow College	Total June 30, 2001
\$ 33,716	\$ 42,557	\$ 9,204	\$ 4,950	\$ 7,422	\$ 645,834
9,913	11,804	2,564	2,808	1,709	143,073
—	—	—	—	—	361,429
987	6,442	5,143	27	—	170,309
3,185	2,123	589	317	214	36,997
14,265	1,705	1,798	572	12,084	253,729
14,913	21,984	7,525	6,699	8,625	420,147
—	—	—	—	—	4,252
456	955	(981)	(268)	(73)	(1,705)
67	—	43	10	20	1,299
15,138	23,913	983	1,306	2,608	230,732
1,334	772	378	307	—	61,721
280	498	393	103	76	8,589
<u>94,254</u>	<u>112,753</u>	<u>27,639</u>	<u>16,831</u>	<u>32,685</u>	<u>2,336,406</u>
94,919	95,011	30,325	23,258	27,254	1,624,255
9,639	11,207	2,593	3,362	1,880	136,344
—	—	—	—	—	349,865
159	3,071	836	1	—	139,459
132	—	56	94	133	62,566
—	—	—	—	—	16,494
—	—	—	—	1	50
360	—	44	72	13	1,479
—	8	—	38	2	1,896
15,541	24,649	1,989	872	3,350	183,919
1,334	772	378	307	—	60,892
792	1,624	458	259	—	21,492
—	—	—	—	—	2,052
25,568	413	447	1,748	41	58,477
511	—	—	11	—	4,150
<u>148,955</u>	<u>136,755</u>	<u>37,126</u>	<u>30,022</u>	<u>32,674</u>	<u>2,663,390</u>
50,326	36,551	15,557	11,644	15,884	533,554
<u>(4,375)</u>	<u>12,549</u>	<u>6,070</u>	<u>(1,547)</u>	<u>15,895</u>	<u>206,570</u>
214,659	174,458	88,151	63,901	84,926	3,614,221
—	—	—	—	—	(178,563)
<u>214,659</u>	<u>174,458</u>	<u>88,151</u>	<u>63,901</u>	<u>84,926</u>	<u>3,435,658</u>
<u>\$ 210,284</u>	<u>\$ 187,007</u>	<u>\$ 94,221</u>	<u>\$ 62,354</u>	<u>\$ 100,821</u>	<u>\$ 3,642,228</u>

STATE OF UTAH

COMBINING STATEMENT OF CURRENT FUNDS REVENUES, EXPENDITURES, AND OTHER CHANGES — UNRESTRICTED COMPONENT UNITS — COLLEGE AND UNIVERSITY FUNDS

For the Fiscal Year Ended June 30, 2001

(Expressed in Thousands)

	University of Utah	Utah State University	Weber State University	Southern Utah University
Revenues:				
Educational and General:				
Tuition and Fees	\$ 74,148	\$ 51,734	\$ 34,536	\$ 12,968
Governmental Grants and Contracts	46,730	13,276	1,183	917
Private Gifts, Grants, and Contracts	184	2,399	1,549	52
Investment and Endowment Income	11,496	2,451	2,986	1,078
Sales and Services of Educational Departments	269,245	6,752	1,078	8,649
Other	1,412	2,687	475	—
Total Educational and General Revenues	403,215	79,299	41,807	23,664
Hospital Sales and Services	361,429	—	—	—
Auxiliary Enterprises Revenues	66,373	29,353	12,767	5,782
Total Revenues	831,017	108,652	54,574	29,446
Expenditures and Mandatory Transfers:				
Educational and General:				
Instruction	149,482	74,664	45,083	17,977
Research	28,903	4,434	123	—
Public Service	264,998	2,756	440	5,480
Academic Support	49,298	20,259	9,645	3,986
Student Services	14,169	6,399	7,949	5,778
Institution Support	45,068	25,643	12,999	5,981
Operation and Maintenance of Plant	38,225	21,320	8,894	4,983
Student Aid	5,044	7,827	2,810	2,280
Total Educational and General Expenditures	595,187	163,302	87,943	46,465
Hospital Expenditures	349,231	—	—	—
Auxiliary Enterprises Expenditures	56,478	28,030	14,947	5,654
Mandatory Transfers, Net Out (In)	28,600	3,596	—	1,343
Total Expenditures and Mandatory Transfers	1,029,496	194,928	102,890	53,462
Other Transfers and Additions (Deductions):				
Nonmandatory Transfers, Net	9,080	635	(1,716)	63
Operating Transfers from Primary Government	174,267	92,702	52,605	24,360
Other	—	(2,430)	—	—
Total Other Transfers and Additions	183,347	90,907	50,889	24,423
Net Increase (Decrease) in Fund Balances	\$ (15,132)	\$ 4,631	\$ 2,573	\$ 407

Salt Lake Community College	Utah Valley State College	Dixie State College	College of Eastern Utah	Snow College	Total Unrestricted June 30, 2001
\$ 28,736	\$ 35,684	\$ 7,803	\$ 2,911	\$ 4,227	\$ 252,747
—	229	151	94	134	62,714
229	87	5	18	917	5,440
3,060	1,522	526	51	810	23,980
323	445	—	460	541	287,493
1,368	4,590	719	1,416	793	13,460
33,716	42,557	9,204	4,950	7,422	645,834
—	—	—	—	—	361,429
9,913	11,804	2,564	2,808	1,709	143,073
43,629	54,361	11,768	7,758	9,131	1,150,336
38,103	36,887	10,698	6,677	10,098	389,669
—	—	—	—	—	33,460
202	144	901	112	221	275,254
6,468	7,463	1,657	1,492	1,883	102,151
8,281	8,212	2,674	2,048	2,746	58,256
12,073	12,692	2,857	2,725	3,803	123,841
10,012	6,924	3,631	1,822	3,142	98,953
1,076	2,624	1,296	1,081	627	24,665
76,215	74,946	23,714	15,957	22,520	1,106,249
—	—	—	—	—	349,231
9,639	11,207	2,593	3,362	1,880	133,790
195	—	19	317	—	34,070
86,049	86,153	26,326	19,636	24,400	1,623,340
(3,438)	(161)	(703)	26	65	3,851
46,724	36,551	15,445	11,135	15,853	469,642
30	(441)	—	—	—	(2,841)
43,316	35,949	14,742	11,161	15,918	470,652
\$ 896	\$ 4,157	\$ 184	\$ (717)	\$ 649	\$ (2,352)

STATE OF UTAH

COMBINING STATEMENT OF CURRENT FUNDS REVENUES, EXPENDITURES, AND OTHER CHANGES — RESTRICTED COMPONENT UNITS — COLLEGE AND UNIVERSITY FUNDS

For the Fiscal Year Ended June 30, 2001

(Expressed in Thousands)

	University of Utah	Utah State University	Weber State University	Southern Utah University
Revenues:				
Educational and General:				
Tuition and Fees	\$ 9,565	\$ 6,304	\$ 84	\$ —
Federal Appropriations	—	4,311	—	—
Governmental Grants and Contracts	132,934	92,209	12,051	10,525
Private Gifts, Grants, and Contracts	83,379	19,886	3,440	1,808
Investment and Endowment Income	14,106	1,601	1,105	282
Sales and Services of Educational Departments	—	7,472	—	—
Other	2,054	882	52	—
Total Educational and General Revenues	<u>242,038</u>	<u>132,665</u>	<u>16,732</u>	<u>12,615</u>
Expenditures and Mandatory Transfers:				
Educational and General:				
Instruction	39,571	17,323	538	609
Research	130,126	87,864	350	—
Public Service	60,212	31,466	1,856	5,014
Academic Support	12,221	2,803	2,923	370
Student Services	599	2,195	2,215	453
Institution Support	5,128	1,869	358	77
Operation and Maintenance of Plant	3,326	817	4	31
Student Aid	15,890	18,442	9,651	6,218
Total Educational and General Expenditures	<u>267,073</u>	<u>162,779</u>	<u>17,895</u>	<u>12,772</u>
Hospital Expenditures	634	—	—	—
Auxiliary Enterprises Expenditures	1,987	497	—	70
Mandatory Transfers, Net Out (In)	<u>(2,993)</u>	<u>—</u>	<u>—</u>	<u>1</u>
Total Expenditures and Mandatory Transfers	<u>266,701</u>	<u>163,276</u>	<u>17,895</u>	<u>12,843</u>
Other Transfers and Additions (Deductions):				
Excess of Restricted Receipts Over				
(Under) Transfers to Revenues	23,718	14,124	1,438	(364)
Refunded to Grantors	—	(44)	(5)	—
Nonmandatory Transfers, Net	(5,352)	(6,997)	(16)	324
Operating Transfers from Primary Government	27,656	30,611	1,163	228
Other	—	(398)	—	—
Total Other Transfers and Additions	<u>46,022</u>	<u>37,296</u>	<u>2,580</u>	<u>188</u>
Net Increase (Decrease) in Fund Balances	<u>\$ 21,359</u>	<u>\$ 6,685</u>	<u>\$ 1,417</u>	<u>\$ (40)</u>

Salt Lake Community College	Utah Valley State College	Dixie State College	College of Eastern Utah	Snow College	Total Restricted June 30, 2001
\$ 1,364	\$ —	\$ —	\$ —	\$ 5	\$ 17,322
—	—	—	—	—	4,311
12,562	19,108	5,407	5,983	4,517	295,296
1,061	761	367	903	14	111,619
7	—	284	—	104	17,489
—	—	—	—	—	7,472
108	158	380	—	50	3,684
15,102	20,027	6,438	6,886	4,690	457,193
5,615	2,491	242	681	1,046	68,116
—	—	—	—	23	218,363
1,383	103	1,637	1,501	699	103,871
249	2,328	357	781	314	22,346
2,205	3,625	408	1,197	71	12,968
680	1,313	1	94	8	9,528
260	—	83	1	14	4,536
8,312	10,167	3,822	3,140	2,559	78,201
18,704	20,027	6,550	7,395	4,734	517,929
—	—	—	—	—	634
—	—	—	—	—	2,554
—	—	4	—	—	(2,988)
18,704	20,027	6,554	7,395	4,734	518,129
(131)	544	(263)	(48)	212	39,230
—	—	—	—	—	(49)
12	157	310	86	(59)	(11,535)
3,602	—	112	509	31	63,912
258	—	—	—	—	(140)
3,741	701	159	547	184	91,418
\$ 139	\$ 701	\$ 43	\$ 38	\$ 140	\$ 30,482

STATE OF UTAH

COMBINING BALANCE SHEET

COMPONENT UNITS — PROPRIETARY FUNDS

June 30, 2001

(Expressed in Thousands)

	Utah Housing Corporation	Technology Finance Corporation	Comprehensive Health Insurance
Assets			
Current Assets:			
Cash and Cash Equivalents	\$ 1,683	\$ 5,498	\$ 13,109
Short-Term Investments	272,927	—	—
Receivables:			
Accounts	—	84	54
Notes	16,008	2,152	—
Accrued Interest	7,833	38	—
Inventories	—	—	—
Prepaid Items	888	—	—
Total Current Assets	<u>299,339</u>	<u>7,772</u>	<u>13,163</u>
Other Assets:			
Other Investments	95,357	—	—
Notes/Mortgages Receivable Due After One Year	940,822	7,303	—
Deferred Charges Due After One Year	16,799	—	—
Total Other Assets	<u>1,052,978</u>	<u>7,303</u>	<u>0</u>
Fixed Assets:			
Land	250	390	—
Buildings and Improvements	1,302	263	—
Machinery and Equipment	990	387	—
Accumulated Depreciation	(1,153)	(413)	—
Total Fixed Assets	<u>1,389</u>	<u>627</u>	<u>0</u>
Total Assets	<u>\$ 1,353,706</u>	<u>\$ 15,702</u>	<u>\$ 13,163</u>
Liabilities and Fund Equity			
Liabilities:			
Current Liabilities:			
Vouchers Payable	\$ 4,312	\$ 177	\$ 210
Accrued Liabilities Due Within One Year	30,506	—	31
Deposits	—	—	—
Due to Primary Government	—	—	—
Deferred Revenue Due Within One Year	—	—	209
Policy Claim Liabilities Due Within One Year	—	—	1,438
Notes Payable Due Within One Year	—	66	—
Revenue Bonds Payable Due Within One Year	96,148	—	—
Total Current Liabilities	<u>130,966</u>	<u>243</u>	<u>1,888</u>
Long-Term Liabilities:			
Accrued Liabilities Due After One Year	1,842	—	—
Notes Payable Due After One Year	—	1,675	—
Revenue Bonds Payable Due After One Year	1,046,951	—	—
Total Long-Term Liabilities	<u>1,048,793</u>	<u>1,675</u>	<u>0</u>
Total Liabilities	<u>1,179,759</u>	<u>1,918</u>	<u>1,888</u>
Fund Equity:			
Contributed Working Capital	—	3,192	—
Retained Earnings	173,947	10,592	11,275
Total Fund Equity	<u>173,947</u>	<u>13,784</u>	<u>11,275</u>
Total Liabilities and Fund Equity	<u>\$ 1,353,706</u>	<u>\$ 15,702</u>	<u>\$ 13,163</u>

Heber Valley Historic Railroad Authority	Utah Science Center Authority	Utah State Fair Corporation	Total June 30, 2001
\$ 81	\$ 24	\$ 1,380	\$ 21,775
—	—	546	273,473
36	—	46	220
—	—	—	18,160
—	—	—	7,871
32	—	—	32
—	—	8	896
<u>149</u>	<u>24</u>	<u>1,980</u>	<u>322,427</u>
—	—	—	95,357
—	—	—	948,125
—	—	—	16,799
<u>0</u>	<u>0</u>	<u>0</u>	<u>1,060,281</u>
111	—	—	751
1,059	—	293	2,917
1,195	87	1,286	3,945
(475)	(69)	(1,111)	(3,221)
<u>1,890</u>	<u>18</u>	<u>468</u>	<u>4,392</u>
<u>\$ 2,039</u>	<u>\$ 42</u>	<u>\$ 2,448</u>	<u>\$ 1,387,100</u>
\$ 83	\$ —	\$ 44	\$ 4,826
31	—	79	30,647
24	—	—	24
—	—	2	2
—	—	84	293
—	—	—	1,438
119	—	—	185
—	—	—	96,148
<u>257</u>	<u>0</u>	<u>209</u>	<u>133,563</u>
—	—	—	1,842
200	—	—	1,875
—	—	—	1,046,951
<u>200</u>	<u>0</u>	<u>0</u>	<u>1,050,668</u>
<u>457</u>	<u>0</u>	<u>209</u>	<u>1,184,231</u>
—	—	756	3,948
1,582	42	1,483	198,921
<u>1,582</u>	<u>42</u>	<u>2,239</u>	<u>202,869</u>
<u>\$ 2,039</u>	<u>\$ 42</u>	<u>\$ 2,448</u>	<u>\$ 1,387,100</u>

STATE OF UTAH

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS COMPONENT UNITS — PROPRIETARY FUNDS

For the Fiscal Year Ended June 30, 2001

(Expressed in Thousands)

	Utah Housing Corporation	Technology Finance Corporation	Comprehensive Health Insurance
Operating Revenues:			
Investment Earnings	\$ 18,929	\$ —	\$ —
Charges for Services/Premiums/Royalties	—	36	6,715
Interest on Notes/Mortgages	65,112	1,134	—
Miscellaneous	3,850	170	—
Total Operating Revenues	<u>87,891</u>	<u>1,340</u>	<u>6,715</u>
Operating Expenses:			
Administration	6,639	1,276	864
Maintenance	—	—	—
Interest	67,135	—	—
Depreciation	240	56	—
Benefit Claims	—	—	8,543
Supplies and Other Miscellaneous	—	7	66
Total Operating Expenses	<u>74,014</u>	<u>1,339</u>	<u>9,473</u>
Total Operating Income (Loss)	<u>13,877</u>	<u>1</u>	<u>(2,758)</u>
Non-Operating Income (Expenses):			
Investment Earnings	—	376	1,101
Federal Grants	—	11	—
Other Income (Expenses)	—	(69)	(14)
Total Non-Operating Income (Expenses)	<u>0</u>	<u>318</u>	<u>1,087</u>
Income (Loss) Before Operating Transfers	<u>13,877</u>	<u>319</u>	<u>(1,671)</u>
Operating Transfers In from Primary Government	—	—	3,135
Operating Transfers Out to Primary Government	—	(526)	(1,000)
Net Income (Loss)	<u>13,877</u>	<u>(207)</u>	<u>464</u>
Beginning Retained Earnings	160,070	10,799	10,811
Adjustments to Beginning Retained Earnings:			
Component Unit No Longer Included for Fair Presentation	—	—	—
Beginning Retained Earnings as Adjusted	<u>160,070</u>	<u>10,799</u>	<u>10,811</u>
Ending Retained Earnings	<u>\$ 173,947</u>	<u>\$ 10,592</u>	<u>\$ 11,275</u>

Heber Valley Historic Railroad Authority	Utah Science Center Authority	Utah State Fair Corporation	Component Unit No Longer Reported: Workers' Compensation	Total June 30, 2001
\$ —	\$ —	\$ —	\$ —	\$ 18,929
971	25	3,680	—	11,427
—	—	—	—	66,246
—	—	26	—	4,046
<u>971</u>	<u>25</u>	<u>3,706</u>	<u>0</u>	<u>100,648</u>
895	24	2,889	—	12,587
21	—	639	—	660
37	—	—	—	67,172
75	9	71	—	451
—	—	—	—	8,543
219	—	630	—	922
<u>1,247</u>	<u>33</u>	<u>4,229</u>	<u>0</u>	<u>90,335</u>
<u>(276)</u>	<u>(8)</u>	<u>(523)</u>	<u>0</u>	<u>10,313</u>
9	1	130	—	1,617
—	—	—	—	11
753	—	(10)	—	660
<u>762</u>	<u>1</u>	<u>120</u>	<u>0</u>	<u>2,288</u>
<u>486</u>	<u>(7)</u>	<u>(403)</u>	<u>0</u>	<u>12,601</u>
—	—	590	—	3,725
—	—	—	—	(1,526)
<u>486</u>	<u>(7)</u>	<u>187</u>	<u>0</u>	<u>14,800</u>
1,096	49	1,296	259,252	443,373
—	—	—	(259,252)	(259,252)
<u>1,096</u>	<u>49</u>	<u>1,296</u>	<u>0</u>	<u>184,121</u>
<u>\$ 1,582</u>	<u>\$ 42</u>	<u>\$ 1,483</u>	<u>\$ 0</u>	<u>\$ 198,921</u>

STATE OF UTAH

COMBINING STATEMENT OF CASH FLOWS COMPONENT UNITS — PROPRIETARY FUNDS

For the Fiscal Year Ended June 30, 2001

(Expressed in Thousands)

	Utah Housing Corporation	Technology Finance Corporation	Comprehensive Health Insurance
Increase (Decrease) in Cash and Cash Equivalents:			
Cash Flows from Operating Activities:			
Receipts from Customers/Loan Interest/Fees/Premiums/Royalties	\$ 67,964	\$ 1,345	\$ 6,702
Receipts from Loan Maturities	118,163	3,868	—
Receipts from State Customers	—	—	—
Payments to Suppliers/Claims/Grants	(1,803)	(302)	(9,183)
Disbursements for Loans Receivable	(168,881)	(6,161)	—
Payments for Employee Services and Benefits	(2,176)	(657)	—
Net Cash Provided (Used) by Operating Activities	<u>13,267</u>	<u>(1,907)</u>	<u>(2,481)</u>
Cash Flows from Noncapital Financing Activities:			
Repayments Under Revolving Loans	—	(406)	—
Receipts from Bonds, Notes, Advances, and Deposits	200,123	—	—
Payments of Bonds, Notes, Advances, and Deposits	(150,992)	—	—
Interest Paid on Bonds, Notes, and Financing Costs	(66,507)	(33)	—
Federal Grants and Other.	—	12	—
Operating Transfers In from Primary Government	—	—	3,135
Operating Transfers Out to Primary Government	—	(526)	(1,000)
Net Cash Provided (Used) by Noncapital Financing Activities	<u>(17,376)</u>	<u>(953)</u>	<u>2,135</u>
Cash Flows from Capital and Related Financing Activities:			
Acquisition and Construction of Capital Assets	(867)	—	—
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(867)</u>	<u>0</u>	<u>0</u>
Cash Flows from Investing Activities:			
Proceeds from the Sale and Maturity of Investments	394,440	—	—
Receipts of Interest and Dividends from Investments	19,112	367	1,101
Payments to Purchase Investments	(408,749)	—	—
Net Cash Provided (Used) by Investing Activities	<u>4,803</u>	<u>367</u>	<u>1,101</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(173)	(2,493)	755
Beginning Cash and Cash Equivalents	<u>1,856</u>	<u>7,991</u>	<u>12,354</u>
Ending Cash and Cash Equivalents	<u>\$ 1,683</u>	<u>\$ 5,498</u>	<u>\$ 13,109</u>

Heber Valley Historic Railroad Authority	Utah Science Center Authority	Utah State Fair Corporation	Total June 30, 2001
\$ 939	\$ 25	\$ 3,693	\$ 80,668
—	—	—	122,031
—	—	—	0
(517)	(24)	(2,621)	(14,450)
—	—	—	(175,042)
(575)	—	(1,535)	(4,943)
<u>(153)</u>	<u>1</u>	<u>(463)</u>	<u>8,264</u>
—	—	—	(406)
—	—	—	200,123
(24)	—	—	(151,016)
(37)	—	—	(66,577)
753	—	—	765
—	—	590	3,725
—	—	—	(1,526)
<u>692</u>	<u>0</u>	<u>590</u>	<u>(14,912)</u>
(487)	—	(249)	(1,603)
<u>(487)</u>	<u>0</u>	<u>(249)</u>	<u>(1,603)</u>
—	—	—	394,440
9	1	130	20,720
—	—	(39)	(408,788)
<u>9</u>	<u>1</u>	<u>91</u>	<u>6,372</u>
61	2	(31)	(1,879)
20	22	1,411	23,654
<u>\$ 81</u>	<u>\$ 24</u>	<u>\$ 1,380</u>	<u>\$ 21,775</u>

Continues

STATE OF UTAH

COMBINING STATEMENT OF CASH FLOWS COMPONENT UNITS — PROPRIETARY FUNDS

Continued

For the Fiscal Year Ended June 30, 2001

	Utah Housing Corporation	Technology Finance Corporation	Comprehensive Health Insurance
Reconciliation of Total Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Total Operating Income (Loss)	\$ 13,877	\$ 1	\$ (2,758)
Adjustments to Reconcile Total Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation Not Requiring Cash	240	56	—
Provision for Uncollectible Accounts	—	398	—
Interest Expense for Noncapital and Capital Financing	63,507	—	—
Revenue from Non-Operating Investment and Other Activities	(18,929)	—	—
Miscellaneous Gains, Losses, and Other Items Not Requiring Cash	3,273	(38)	—
Changes in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable/ Due From Other Funds	—	59	(4)
(Increase) Decrease in Accrued Interest/Notes Receivable	(51,495)	(2,418)	—
(Increase) Decrease in Prepaid Items	1,011	—	—
(Decrease) Increase in Vouchers Payable/Accrued Liabilities/Due to Other Funds	1,783	35	(128)
(Decrease) Increase in Deferred Revenue/Deposits	—	—	4
(Decrease) Increase in Policy Claim Liabilities	—	—	405
Net Cash Provided (Used) by Operating Activities	<u>\$ 13,267</u>	<u>\$ (1,907)</u>	<u>\$ (2,481)</u>
Noncash Investing, Capital, and Financing Activities:			
Increase (Decrease) in Fair Value of Investments	<u>\$ 629</u>	<u>\$ —</u>	<u>\$ 1</u>
Total Noncash Investing, Capital, and Financing Activities	<u>\$ 629</u>	<u>\$ 0</u>	<u>\$ 1</u>

Heber Valley Historic Railroad Authority	Utah Science Center Authority	Utah State Fair Corporation	Total June 30, 2001
\$ (276)	\$ (8)	\$ (523)	\$ 10,313
75	9	71	451
—	—	—	398
—	—	—	63,507
—	—	—	(18,929)
28	—	—	3,263
(32)	—	(14)	9
—	—	—	(53,913)
—	—	15	1,026
52	—	3	1,745
—	—	(15)	(11)
—	—	—	405
<u>\$ (153)</u>	<u>\$ 1</u>	<u>\$ (463)</u>	<u>\$ 8,264</u>
<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 630</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 630</u>

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